Docket: : A.16-07-002
Exhibit Number : ORA - ____
Commissioner : M. Picker
Administrative Law Judge : S. Park

ORA Witness : M. Dawadi &

S. Rose



ORA

OFFICE OF RATEPAYER ADVOCATES



RESULTS OF OPERATIONS TABLES

Application 16-07-002

San Francisco, California February 13, 2017

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MEMORANDUM

1	The requests and data presented by California American Water ("Cal Am") in
2	Application ("A.") A.16-07-002 were examined in order to provide the Commission with
3	recommendations that represent the interests of ratepayers for safe and reliable service at
4	lowest cost. Suzie Rose is ORA's project lead for the proceeding. Richard Rauschmeier
5	is ORA's oversight supervisor. Paul Angelopulo and Kerriann Sheppard are ORA's legal
6	counsels.
7	Although ORA made every effort to comprehensively review, analyze and provide
8	the Commission with recommendations on each ratemaking and policy aspect presented
9	in the application, the absence from ORA's testimony of any particular issue does not
10	necessarily constitute its endorsement or acceptance of the underlying request,
11	methodology, or policy position related to that issue.

I. RESULTS OF OPERATIONS MODEL

In developing the Results of Operations ("RO") Tables presented in this Report, ORA utilized the RO Model provided by Cal Am. ORA made adjustments to the necessary cells to reflect the recommendations presented in its testimony. However, due to limitations of the existing model, ORA was not able to make all the adjustments necessary to reflect its recommendations. Additionally, ORA found an output error in the RO Model that remains unresolved.

Issues and limitations of the RO Model include:

- 1. The RO Model lacks the ability to automatically adjust rates for changes in rate design. Rates for each division or district are set at a hard-coded percentage of the Standard Quantity Rate ("SQR"). Therefore, changes to the tier breakpoints and/or consumption distribution percentages in each tier do not change the rates for the tiers. When the consumption distribution in each tier is adjusted, the amount of revenue collected in each tier changes; however, because the rates do not change, the revenues collected no longer match the revenue requirement. Since changing these fields does not produce a revenue-neutral output, ORA did not make any changes to the rate design in the model to reflect its recommendations regarding the consumption distribution percentages in each tier. ¹
- 2. In the Central Division, ORA's RO Model output shows approximately a \$1.2 million difference between the revenue requirement and the revenues collected. While there are other small differences in the RO Model outputs that are likely due to rounding error, the \$1.2 million discrepancy in the Central Division is too large to be the result of a rounding error.
- 3. Cal Am utilizes the same uncollectable amounts for its present and proposed rates. ORA adjusted the RO Model to utilize separate uncollectable amounts for present rates than for proposed rates for its own

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¹ As discussed in the Testimony of Wenli Wei.

1	recommendations. However, ORA did not make these adjustments to Cal
2	Am's proposed amounts.

4. In accordance with the Rate Case Plan, in this General Rate Case ("GRC") application, 2018 is the test year for expenses.² As discussed in the Testimony of Julia Ende, it is not appropriate to determine expenses for 2019 in this GRC. Instead, expenses for the test year should be utilized. Expenses for 2019 and 2020 are calculated and adopted in Cal Am's Step Increase filings for these years. However, in some places, the RO Model utilizes an expense forecast to calculate 2019 expenses. ORA did not adjust this erroneous methodology in the RO model. Therefore, the RO Model output does not accurately reflect some of ORA's recommendations for 2019 expenses. One category that this applies to is labor expenses for 2019. The resulting RO Model outputs overstate ORA's recommended amounts for 2019.

The Commission and the Water Division should work to ensure that the above issues are resolved before creating the final Results of Operations tables for this GRC. ORA looks forward to working with Cal Am, the Water Division, and intervenors in this proceeding to resolve the output error described above, and to make any other adjustments necessary to ensure that the RO Model outputs accurately reflect ORAs recommendations presented in testimony.

2 D 04-06-018 and subsequent D

² D.04-06-018 and subsequent D.07-05-062 (the "Rate Case Plan") provide for "one test year and two escalation years program for expenses."

	[.	NORTHERN DIVISION	- RESULTS OF	OPERATIONS	TABLES
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	CALIFORIUA ANI	ERICAN WATER COMPANY A.16-07	-002		
	SIIMMAI	TABLE 1-1 RY OF EARNINGS - TEST YEAR			
	Schrift				
		ORA-	Cal Am-		
l'est Yea	ar 2018 (\$000)	Present Rates	Present Rates	Cal Am > C	ORA
TD . 4	410			(117.0)	0.20
1 ota	tal Revenue	51,391.7	51,274.6	(117.0)	-0.29
	Operation and Maintenance Expenses:	6,446.7	7,229.9	783.2	12.19
	Purchased Water	2,288.7	2,606.2	317.5	13.99
	Purchased Power	2,277.2	2,325.6	48.4	2.19
	Chemicals	276.1	277.6	1.5	0.59
	Operation and Maintenance	3,743.5	4,122.0	378.5	10.19
	Customer Accounting	591.0	603.9	12.9	2.29
	Uncollectibles	347.9	290.6	(57.3)	-16.59
_	General and Administrative Expenses: Insurance	927.2	1 120 6	202.4	21.89
	Pensions and Benefits	1,853.3	1,129.6 2,099.4	246.2	13.39
	Regulatory Expense	154.5	143.7	(10.8)	-7.09
	Rents	307.6	325.4	17.8	5.89
	Outside Services	419.7	427.8	8.1	1.99
	Other Administrative & General	2,605.1	2,745.4	140.3	5.49
	Subtotal	22,238.4	24,327.2	2,088.8	9.4%
	Service Company Citizens Acquisition Premium	3,409.2 1,442.4	4,616.8 1,442.4	1,207.6	35.49 0.09
	GO Return on Rate Base	611.7	932.9	321.2	52.59
	Reserved	0.0	0.0	0.0	0.09
	Total O&M and G&A Expenses	27,701.7	31,319.3	3,617.6	13.1%
	Depreciation	10,701.4	10,706.3	4.9	0.09
	General Taxes	2,317.4	2,343.5	26.1	1.19
	tal Operating Expenses	40,720.4	44,369.0	3,648.6	9.0%
Inco	ome before taxes State Income Taxes	10,671.3 501.0	6,905.6 139.9	(3,765.6) (361.1)	-35.39 -72.19
	Federal Income Taxes	649.8	388.8	(261.0)	-40.29
Inco	come After Tax	9,520.4	6,376.8	(3,143.6)	-33.0%
	Weighted Average Rate Base	161,454.0	171,675.7	10,221.7	6.3%
Reti	turn on Rate Base at Present Rates	5.90%	3.71%	-2.18%	-37.0%
		ORA-	Cal Am-		
est Yea	ar 2018 (\$000)	Proposed	Proposed	Cal Am > C	ORA
		Rates	Rates		
m .		Rates	Rates	0.501.0	15.10
Tota	tal Revenue	S6,687.6	65,269.5	8,581.9	15.19
Tota	Operation and Maintenance Expenses:	56,687.6	65,269.5		
Tota	Operation and Maintenance Expenses: Labor	56,687.6 6,446.7	65,269.5 7,229.9	783.2	12.19
Tota	Operation and Maintenance Expenses: Labor Purchased Water	56,687.6 6,446.7 2,288.7	7,229.9 2,606.2	783.2 317.5	12.19 13.99
Tota	Operation and Maintenance Expenses: Labor	56,687.6 6,446.7	65,269.5 7,229.9	783.2	12.19 13.99 2.19
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals	56,687.6 6,446.7 2,288.7 2,277.2 276.1	7,229.9 2,606.2 2,325.6	783.2 317.5 48.4 1.5	12.19 13.99 2.19 0.59
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting	6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9	783.2 317.5 48.4 1.5 378.5 12.9	12.19 13.99 2.19 0.59 10.19 2.29
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5	7,229.9 2,606.2 2,325.6 277.6 4,122.0	783.2 317.5 48.4 1.5 378.5	12.19 13.99 2.19 0.59 10.19 2.29
Total	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses:	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8	65,269.5 7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5	783.2 317.5 48.4 1.5 378.5 12.9 (18.3)	12.19 13.99 2.19 0.59 10.19 2.29 -4.89
Total	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5	783.2 317.5 48.4 1.5 378.5 12.9 (18.3)	12.19 13.99 2.19 0.59 10.19 2.29 -4.89
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.89
Total	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5	783.2 317.5 48.4 1.5 378.5 12.9 (18.3)	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.89 13.39 -7.09
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8)	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.89 13.39 -7.09 5.89
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1	65,269.5 7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1	12.19 13.99 2.19 0.55 10.19 2.29 -4.89 21.89 13.39 -7.09 5.88 1.99
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 13.39 -7.00 5.88 1.99 5.44 9.66
Total	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,339.1 4,616.8	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.88 13.39 -7.09 5.88 1.99 5.49 9.66
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0	12.19 13.99 2.19 0.59 10.19 2.22 -4.89 21.89 1.3.30 -7.00 5.88 1.99 5.49 9.669 35.44 0.09
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4 932.9	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.89 13.33 -7.09 5.49 9.69 35.49 0.009 52.59
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2	12.19 13.99 2.19 0.59 10.19 2.29 4.89 21.89 13.33 -7.09 5.89 1.99 6.69 35.49 0.09 52.55 0.09
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base Reserved	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7 0.0	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4 932.9 0.0	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2	12.19 13.99 2.19 0.59 10.19 2.29 4.89 21.89 13.39 -7.09 5.49 9.69 35.49 0.09 52.59 13.29
	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base Reserved Total O&M and G&A Expenses Depreciation General Taxes	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7 0.0 27,734.7 10,701.4 2,317.4	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4 932.9 0.0 31,391.2 10,706.3 2,343.5	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2 0.0 3,656.5 4.9 26.1	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.88 13.39 -7.09 5.49 9.69 35.49 0.09 52.59 0.09 13.29
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base Reserved Total O&M and G&A Expenses Depreciation General Taxes tal Operating Expenses	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7 0.0 27,734.7 10,701.4 2,317.4 40,753.4	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4 932.9 0.0 31,391.2 10,706.3 2,343.5 44,440.9	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2 0.0 3,656.5 4.9 26.1 3,687.5	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.89 13.39 -7.09 5.49 9.69 35.49 0.09 13.29 0.09 1.19 9.09
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base Reserved Total O&M and G&A Expenses Depreciation General Taxes tal Operating Expenses come before taxes	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7 0.0 27,734.7 10,701.4 2,317.4 40,753.4 15,934.2	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4 932.9 0.0 31,391.2 10,706.3 2,343.5 44,440.9 20,828.6	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2 0.0 3,656.5 4.9 26.1 3,687.5 4,894.3	12.19 13.99 2.19 2.19 0.59 10.19 2.29 4.89 21.89 13.35 -7.09 5.89 1.99 6.09 35.49 0.09 13.29 0.09 1.19 9.009 30.79
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base Reserved Total O&M and G&A Expenses Depreciation General Taxes tal Operating Expenses owne before taxes State Income Taxes	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7 0.0 27,734.7 10,701.4 2,317.4 40,753.4 15,934.2 966.3	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 427.8 4,24,399.1 4,616.8 1,442.4 932.9 0.0 31,391.2 10,706.3 2,343.5 44,440.9 20,828.6 1,370.7	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2 0.0 3,656.5 4.9 26.1 3,687.5 4,894.3 404.5	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.89 13.39 -7.09 5.89 5.49 0.09 35.49 0.09 13.29 0.09 1.19 9.09 30.77 41.99
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base Reserved Total O&M and G&A Expenses Depreciation General Taxes tal Operating Expenses State Income Taxes Federal Income Taxes Federal Income Taxes	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7 0.0 27,734.7 10,701.4 2,317.4 40,753.4 15,934.2 966.3 1,391.5	7,229,9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 2,745.4 24,399.1 4,616.8 1,442.4 932.9 0.0 31,391.2 10,706.3 2,343.5 44,440.9 20,828.6 1,370.7 5,019.9	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2 0.0 3,656.5 4.9 26.1 3,687.5 4,894.3 404.5 3,628.4	12.19 13.99 2.19 0.59 10.19 2.29 -4.89 21.89 13.39 -7.09 5.89 5.49 9.69 35.49 0.09 52.59 0.09 1.19 9.09 30.79 41.99 260.89
Tota	Operation and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles General and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Service Company Citizens Acquisition Premium GO Return on Rate Base Reserved Total O&M and G&A Expenses Depreciation General Taxes tal Operating Expenses owne before taxes State Income Taxes	56,687.6 6,446.7 2,288.7 2,277.2 276.1 3,743.5 591.0 380.8 927.2 1,853.3 154.5 307.6 419.7 2,605.1 22,271.4 3,409.2 1,442.4 611.7 0.0 27,734.7 10,701.4 2,317.4 40,753.4 15,934.2 966.3	7,229.9 2,606.2 2,325.6 277.6 4,122.0 603.9 362.5 1,129.6 2,099.4 143.7 325.4 427.8 427.8 4,24,399.1 4,616.8 1,442.4 932.9 0.0 31,391.2 10,706.3 2,343.5 44,440.9 20,828.6 1,370.7	783.2 317.5 48.4 1.5 378.5 12.9 (18.3) 202.4 246.2 (10.8) 17.8 8.1 140.3 2,127.7 1,207.6 0.0 321.2 0.0 3,656.5 4.9 26.1 3,687.5 4,894.3 404.5	15.19 12.19 13.99 2.19 0.59 10.11 2.29 4.89 21.89 13.39 -7.09 5.89 1.99 5.49 0.09 13.29 0.09 13.29 0.19 1.19 2.60.89 6.39

	SUMMARY OF EA	RNINGS - ES CALATION YEAR	S		
or Illus	trative Purposes (\$000)	ORA 2019	ORA 2020	2019-2020 Incr	rease
Tota	al Revenue	59,165.7	62,243.6	3,077.9	5.2%
-	Operation and Maintenance Expenses:				
+	Labor	7.411.0	7,500.0	88.9	1.2%
_	Purchased Water	2,308.0	2,360.6	52.6	2.3%
	Purchased Power	2,370.7	2,424.8	54.1	2.3%
	Chemicals	284.5	291.0	6.5	2.3%
	Operation and Maintenance	3,838.5	3,926.1	87.5	2.3%
	Customer Accounting	609.0	622.9	13.9	2.39
	Uncollectibles	396.3	398.3	2.0	0.5%
_	General and Administrative Expenses:	055.4	077.2	21.0	2.20
	Insurance	955.4	977.2	21.8	2.39
_	Pensions and Benefits	2,311.2	2,363.9	52.7	2.39
-	Regulatory Expense Rents	154.5 311.0	158.0 318.1	3.5 7.1	2.39
_	Outside Services	432.4	442.3	9.9	2.39
	Other Administrative & General	2,683.6	2,744.8	61.2	2.39
_	Subtotal	24,066.1	24,527.8	461.7	1.99
	Service Company	3,514.5	3,594.6	80.1	2.39
	Citizens Acquisition Premium	1,451.8	1,484.9	33.1	2.3%
	GO Return on Rate Base	578.1	891.2	313.1	54.2%
	San Clemente Dam	578.1	591.3	13.2	2.3%
	Total O&M and G&A Expenses	30,188.7	31,089.9	901.2	3.0%
	Depreciation	11,205.7	11,461.2	255.5	2.3%
	General Taxes	2,339.6	2,393.0	53.3	2.3%
	al Operating Expenses	43,734.0	44,944.0	1,210.0	2.8%
Inco	ome before taxes	15,431.6	17,299.6	1,867.9	12.1%
T	Total Income Taxes	2,436.0	2,385.6	(50.4)	-2.1%
ınco	weighted Average Rate Base	12,995.7 161,421.7	14,914.0 177,336.0	1,918.3 15,914.3	14.8% 9.9%
Roti	urn on Rate Base	8.05%	8.41%	0.0	4.5%
			0.4170	0.0	7.57
* As	ssumed escalation factors of 2.28% for composite and 1.2	20% for labor, for 2018.			
et-to-G	ross (NTG) Multiplier for Other Offset Filings	with income tax effect	w/o income tax effect	Calculations	
			effect	Calculations	
1 Unc	collectibles Rate	0.51410%	0.51410%		
1 Unc	collectibles Rate % - (Uncollectibles Rate)	0.51410% 99.48590%	0.51410% 99.48590%	Calculations 100% - [1]	
1 Unce 2 100% 3 Loca	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate	0.51410% 99.48590% 0.00000%	0.51410% 99.48590% 0.00000%	100% - [1]	
1 Unce 2 100% 3 Loca 4 Loca	collectibles Rate % - (Uncollectibles Rate)	0.51410% 99.48590%	0.51410% 99.48590%		
1 Unce 2 100% 3 Loca 4 Loca 5 Busi	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax	0.51410% 99.48590% 0.00000% 0.00000%	0.51410% 99.48590% 0.00000% 0.00000%	100% - [1] [2] x [3]	
1 Unce 2 100% 3 Loca 4 Loca 5 Busi	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate	0.51410% 99.48590% 0.00000% 0.00000% 0.00000%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000%	100% - [1]	
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000%	100% - [1] [2] x [3] [2] x [5]	
1 Uncc 2 100% 3 Loca 4 Loca 5 Busi 6 Busi 7 8 100% Amo	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410%	100% - [1] [2] x [3] [2] x [5] [1+4+6]	
1 Uncc 2 100% 3 Loca 4 Loca 5 Busi 6 Busi 7 How Amo	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT)	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7]	
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 8 1009 Amo 9 Calif	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410%	100% - [1] [2] x [3] [2] x [5] [1+4+6]	
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 8 1009 Amo 9 Calif 1 Amo	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7]	
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 8 1009 Amc 9 Calif 1 Ame 2 Ame	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions *	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7]	1%
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 8 1009 Amc 9 Calif 1 Ame 2 Ame 3 Fede	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions * eral Income Tax Rate	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000% 15.00%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7] [8] x [9] [8-1]x[11]xprod	1%
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 Amo 9 Califf 1 Amo 2 Amo 3 Fede 4 Fede	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions * eral Income Tax Rate eral Income Tax	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000% 15.00% 13.60370%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7] [8] x [9] [8-1]x[11]xprod [8-10-12] x 13	1%
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 Amo 9 Califf 1 Ame 2 Ame 3 Fede 4 Fede 5 Tota	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions * eral Income Tax Rate eral Income Tax al Taxes Paid	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000% 15.00% 13.60370% 22.91236%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7] [8] x [9] [8-1]x[11]xprod [8-10-12] x 13 [7+10+14]	1%
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 Amo 9 Califf 1 Ame 2 Ame 3 Fede 4 Fede 5 Tota	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions * eral Income Tax Rate eral Income Tax	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000% 15.00% 13.60370%	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7] [8] x [9] [8-1]x[11]xprod [8-10-12] x 13	1%
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 7 8 1009 Amo 9 Calif 1 Amo 2 Amo 3 Fede 4 Fede 5 Tota 6 Net	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax iness License Rate iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions * eral Income Tax Rate eral Income Tax al Taxes Paid After Taxes NTG Multiplier	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000% 15.00% 13.60370% 22.91236% 77.08764% 1.29722	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7] [8] x [9] [8-1]x[11]xprod [8-10-12] x 13 [7+10+14] 100% - [15]	1%
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 Amc 9 Calif 1 Ame 2 Ame 3 Fede 4 Fede 5 Tota 6 Net	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax Rate iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions * eral Income Tax Rate eral Income Tax Rate al Taxes Paid After Taxes NTG Multiplier	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000% 15.00% 13.60370% 22.91236% 77.08764% 1.29722	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% 0.51410% 99.48590% 1.00517	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7] [8] x [9] [8-1]x[11]xprod [8-10-12] x 13 [7+10+14] 100% - [15] 1/ [16]	
1 Uncc 2 1009 3 Loca 4 Loca 5 Busi 6 Busi 7 7 8 1009 Amo 9 Calif 1 Amo 2 Amo 3 Fede 4 Fede 5 Tota 6 Net	collectibles Rate % - (Uncollectibles Rate) al Franchise Tax Rate al Franchise Tax Rate iness License Rate iness License Rate iness License cost Subtotal % - Subtotal ount subject to California Franchise Tax (CCFT) and Fede fornia Corporate Franchise Tax Rate fornia Corporate Franchise Tax erican Jobs Creation Act Rate erican Jobs Creation Act deductions * eral Income Tax Rate eral Income Tax Rate eral Income Tax ala Taxes Paid After Taxes NTG Multiplier	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590% ral Income Tax (FIT) 8.84% 8.79455% 0.00% 0.00000% 15.00% 13.60370% 22.91236% 77.08764% 1.29722 NTG Multiplier % 1.00517	0.51410% 99.48590% 0.00000% 0.00000% 0.00000% 0.51410% 99.48590%	100% - [1] [2] x [3] [2] x [5] [1+4+6] 100% - [7] [8] x [9] [8-1]x[11]xprod [8-10-12] x 13 [7+10+14] 100% - [15]	

NORTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-1 AVERAGE WATER SALES PER CUSTOMER (OR PER CONNECTION) Test Year 2018 (CCF/connection/year)* ORA Cal Am > ORA Cal Am Metered Average Water Sales: Residential 128.9 128.9 (0.0)0.0% Multiresidential 0.0% 0.0 0.0 0.0 Commercial 688.1 688.1 0.0 0.0% Industrial 222,237.9 222,237.9 0.0 0.0% 1,773.4 Public Authority 0.0 0.0% 1,773.4 Sales for Resale 0.0 0.0 0.0 0.0% Other 0.0 0.0 0.0 0.0% Construction 0.0 0.0 0.0 0.0% Golf Courses 0.0 0.0 0.0 0.0% 0.0% Irrigation Gravity 0.0 0.0 0.0 Irrigation Pressure 0.0% 0.0 0.0 0.0 Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0 0.0 0.0 0.0% **Private Fire Service Water Sales:** 0.0 0.0 0.0 0.0% 1-1/2" 0.0 0.0 0.0 0.0% 2" 5.0 5.0 0.0 0.0% 3" 0.0 0.0 0.0 0.0% 4" 0.0 0.0 0.0 0.0% 6" 0.3 0.0% 0.3 0.0 8" 0.5 0.5 0.0 0.0% 10" 0.1 0.1 0.0 0.0% 12" 0.1 0.1 0.0 0.0% 0.0% Reserved 0.0 0.0 0.0 Hydrants 0.0 0.0 0.0 Escalation Year 2019 (CCF/connection/year)* ORA Cal Am Cal Am > ORA Metered Average Water Sales: Residential 128.9 0.0% 128.9 (0.0)Multiresidential 0.0 0.0 0.0 0.0% 688.1 688.1 0.0 0.0% Commercial Industrial 222,237.9 222,237.9 0.0 0.0% Public Authority 1,773.4 0.0% 1,773.4 0.0 Sales for Resale 0.0 0.0 0.0 0.0% Other 0.0 0.0 0.0 0.0% 0.0% Construction 0.0 0.0 0.0 Golf Courses 0.0 0.0 0.0 0.0% Irrigation Gravity 0.0 0.0 0.0 0.0% Irrigation Pressure 0.0% 0.0 0.0 0.0 Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0 0.0 0.0 0.0% **Private Fire Service Water Sales:** 1" 0.0 0.0 0.0 0.0% 1-1/2' 0.0 0.0 0.0 0.0% 2" 5.0 5.0 0.0 0.0%3" 0.0 0.0 0.0% 0.0 4" 0.0% 0.0 0.0 0.0 6" 0.3 0.3 0.0 3.7% 8" 0.6% 0.5 0.5 0.0 10" 0.1 0.1 0.0 3.5% 12" 2.7% 0.1 0.1 0.0 Reserved 0.0 0.0 0.0 0.0% Hydrants 0.0 0.0 0.0 0.0%

NORTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-2 AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS) Test Year 2018 ORA Cal Am Cal Am > ORA Metered Customers (Service Connections): (142) Residential 58,497 58,355 0% Multiresidential 0 0 0 0% Commercial 5,223 5,223 0 0% Industrial 0 0% Public Authority 358 358 0 0% Sales for Resale 0 0 0 0% Other 4 0 0% 4 0 Construction 0 0 0% Golf Courses 0 0 0 0% Irrigation Gravity 0 0 0 0% Irrigation Pressure 0 0 0% Reserved 0 0 0 0% Reserved 0 0 0% 0 Unmetered Customers 0 0 0 0% Subtotal: Metered Customers 64,083 63,941 (142) 0% **Private Fire Service (Service Connections):** 0 0 0 0% 1-1/2" 0 0% 1 1 2" 0 0 0 0% 3" 0 0 0 0% 4" 136 136 0 0% 6" 346 346 0 0% 453 8" 453 0 0% 10" 37 37 0 0% 12" 0% 15 15 0 Reserved 0 0 0 0% Hydrants 0 0 0 0% Subtotal: Private Fire Service 988 988 0% **Total Service Connections** 65,071 64,929 (142) 0% **Escalation Year 2019** ORA Cal Am Cal Am > ORA Metered Customers (Service Connections): Residential 59,515 59,373 (142) 0% Multiresidential 0 0 0 0% 5,222 5,222 Commercial 0 0% Industrial 0 0% Public Authority 357 357 0 0% Sales for Resale 0 0 0 0% Other 0% 4 0 4 Construction 0 0 0 0% Golf Courses 0 0 0 0% Irrigation Gravity 0 0 0 0% Irrigation Pressure 0 0 0 0% Reserved 0 0 0% 0 Reserved 0 0 0 0% Unmetered Customers 0 0 0 0% Subtotal: Metered Customers 65,099 64,957 (142)(0) Private Fire Service (Service Connections): 1" 0 0 0 0% 1-1/2 0 0% 1 1 2" 0 0 0 0% 3" 0 0 0 0% 4" 141 141 0 0% 6" 359 359 0 0% 469 469 0 0% 10" 38 38 0 0% 12" 16 16 0 0% Reserved 0 0 0 0% 0 0% Subtotal: Private Fire Service 1,024 1,024 0 0% Total Service Connections 66,123 65,981 (142) 0%

			AN WATER COMPANY A.16-07-00			
		TOTAL	TABLE 2-3 SALES AND SUPPLY			
t Year 2	2018		ORA	Cal Am	Cal Am > O	D A
			OKA	Cai Aili	Cai Aii > 0	IXA
Meter		ustomers (Service Connections):	7,539,458	7,521,012	(18,446)	
		ltiresidential	7,339,438	7,321,012	(18,440)	
		mmercial	3,594,032	3,594,032	0	
		ustrial blic Authority	222,238 634,874	222,238 634,874	0	
		es for Resale	0	0	0	
	Oth	er estruction	0	0	0	
		If Courses	0	0	0	
	Irri	gation Gravity	0	0	0	
		gation Pressure served	0	0	0	
		served	0	0	0	
	Unr	metered Customers	0	0	0	
		Subtotal: Metered Customers	11,990,601	11,972,155	(18,446)	
Private		e Service (Service Connections):				
	1"	/2"	0	0	0	
	2"		0	0	0	
	3" 4"		0	0	0	
	6"		116	116	0	
	8"		209	209	0	
	10"		2	2	0	
		erved	0	0	0	
	Hyc	drants	0	0	0	
Total S	Sales	Subtotal: Private Fire Service	331 11,990,932	331 11,972,486	(18,446)	
	Unc	accounted for water rate	3.1999%	3.2048%	0	
	Una	accounted for water	383,700	383,700	0	
Total l		irement (Sales + Unaccounted Water)	12,374,632	12,356,186	(18,446)	-0
	Tot	al Requirement in Acre Feet	28,408.2	28,365.9	(42)	-0
WATE		UPPLY MIX:				
		duced Water	9,869,005.6	9,850,559.8	(18,446)	
	Pur	chased Water				
Total S		chased Water ly **	2,505,626.6 12,374,632.2	2,505,626.6 12,356,186.4	(18,446)	
Total S	Supp	ly **	2,505,626.6	2,505,626.6	0	RA
alation	Supp Year	ly **	2,505,626.6 12,374,632.2	2,505,626.6 12,356,186.4	0 (18,446)	RA
alation	Suppl Year	ly ** 2019 (KCCF) ustomers (Service Connections):	2,505,626.6 12,374,632.2 ORA	2,505,626.6 12,356,186.4 Cal Am	0 (18,446) Cal Am > O	RA
alation	Year ed C	ly **	2,505,626.6 12,374,632.2	2,505,626.6 12,356,186.4	0 (18,446)	RA
alation	Year red C Res Mul Cor	ly **	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322	0 (18,446) Cal Am > O (18,446) 0 0	RA
alation	Year Year Res Mul Cor Indu	ly ** 2019 (KCCF) ustomers (Service Connections): sidential ltiresidential	2,505,626.6 12,374,632.2 ORA 7,671,580	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0	0 (18,446) Cal Am > O (18,446) 0	RA
alation	Year Year Res Mul Cor Indu Pub Sale	ly ** - 2019 (KCCF) ustomers (Service Connections): sidential litresidential mmercial ustrial blic Authority es for Resale	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0	0 (18,446) Cal Am > O (18,446) 0 0 0 0 0 0	RA
alation	Year red C Res Mul Cor Indu Pub Salo Oth	ly ** 2019 (KCCF) usustomers (Service Connections): idential ltiresidential mmercial ustrial lic Authority es for Resale er	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0	0 (18,446) Cal Am > O (18,446) 0 0 0 0 0 0 0 0	RA
alation	Year Year Res Mul Cor Indu Pub Sale Oth Cor	ly ** - 2019 (KCCF) ustomers (Service Connections): sidential litresidential mmercial ustrial blic Authority es for Resale	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0	0 (18,446) Cal Am > O (18,446) 0 0 0 0 0 0	RA
alation	Year Year Res Mul Cor Indu Pub Sale Oth Cor Gol Irri;	ly ** 2019 (KCCF) ustomers (Service Connections): idential ltiresidential mmercial ustrial lic Authority es for Resale er nstruction [If Courses gation Gravity	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
alation	Year Year Red C Res Mul Cor Indu Sale Oth Cor Gol Irri; Irri;	ly ** 2019 (KCCF) ustomers (Service Connections): sidential litresidential mmercial ustrial olic Authority es for Resale er nstruction If Courses gation Gravity gation Pressure	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0	0 (18,446) Cal Am > O (18,446) 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
alation	Year Year	ly ** 2019 (KCCF) ustomers (Service Connections): idential ltiresidential mmercial ustrial lic Authority es for Resale er nstruction [If Courses gation Gravity	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
alation	Year Res Mul Cor Indu Sale Oth Cor Gol Irri Res Res	ly ** 2019 (KCCF) ustomers (Service Connections): sidential litresidential mmercial ustrial blic Authority es for Resale er er instruction If Courses gation Gravity gation Pressure served	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Res Mul Corr Indu Pub Sale Oth Cor Gol Irri Irri Res Res Unr	ly ** 2019 (KCCF) ustomers (Service Connections): idential ltiresidential mmercial ustrial lic Authority ess for Resale er nstruction lf Courses gation Gravity gation Pressure erved erved metered Customers Subtotal: Metered Customers	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 0 0 0 0 0	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Res Mul Corr Indu Pub Sale Oth Cor Gol Irri Irri Res Res Unr	ly ** 2019 (KCCF) ustomers (Service Connections): sidential litresidential mmercial ustrial blic Authority es for Resale er er instruction If Courses gation Gravity gation Pressure served	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 0 12,101,788	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Res Mul Cor Indu Pub Sala Oth Cor Gol Irri Irri Res Res Unr	ly ** 2019 (KCCF) sustomers (Service Connections): idential	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 12,120,234	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 0 12,101,788	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Resed C Rese Mul Cor Indu Cor Indu Cor Gol Irri Irri Irri Irri Irri 1-1. 2"	ly ** 2019 (KCCF) sustomers (Service Connections): idential	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 0 0 12,120,234	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 10 0 12,101,788	0 (18,446) Cal Am > O (18,446) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 (18,446) 0 0 (18,446)	RA
Metern	Year Year Year Res Mul Cor Indu Oth Cor Gol Irri Irri Res Res Unr 1-1-1 2" 3" 4"	ly ** 2019 (KCCF) sustomers (Service Connections): idential	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 12,101,788	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Year Res Mul Cor Indu Oth Cor Gold Irri; Res Res Unr 1" 1-1. 2" 1-1. 3" 4" 6"	ly ** 2019 (KCCF) sustomers (Service Connections): idential	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 0 0 12,120,234 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 12,101,788 0 0 0 0 0 0 12,101,788	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 (18,446) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Year Res Mul Cor Indu Oth Cor Gol Irri Irri Res Res Unr 1-1-1 2" 3" 4"	ly ** 2019 (KCCF) usustomers (Service Connections): idential	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 12,101,788	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RRA
Metern	Year Year Res Mul Cor Indu Pub Salu Old Irri Irri Irri Irri Irri Irri Irri Irr	ly ** 2019 (KCCF) ustomers (Service Connections): idential Itiresidential Itiresidential Itiresidential sustrial olic Authority es for Resale er er estruction If Courses gation Gravity gation Pressure served served served metered Customers Subtotal: Metered Customers e Service (Service Connections):	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 0 0 0 0 0 0 12,120,234	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,101,788 0 0 0 0 12,101,788 0 0 0 116 216 4 2	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Year Year Year Res Mul Cor Inda Oth Cor Golo Irri; Irri; Res Res Unr 1" 1-1. 2" 3" 6" 8" 10" Res Res	ly ** 2019 (KCCF) usustomers (Service Connections): idential litresidential merrical ustrial lic Authority ess for Resale eer astruction If Courses gation Gravity gation Pressure served served metered Customers Subtotal: Metered Customers E service (Service Connections):	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 116 216 4 4 2	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 12,101,788 0 0 0 0 12,101,788 0 0 0 12,101,788	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Year Year Year Res Mul Cor Inda Oth Cor Golo Irri; Irri; Res Res Unr 1" 1-1. 2" 3" 6" 8" 10" Res Res	ly ** 2019 (KCCF) ustomers (Service Connections): idential Itiresidential Itiresidential Itiresidential sustrial olic Authority es for Resale er er estruction If Courses gation Gravity gation Pressure served served served metered Customers Subtotal: Metered Customers e Service (Service Connections):	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 0 0 0 0 0 0 12,120,234	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,101,788 0 0 0 0 12,101,788 0 0 0 116 216 4 2	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Metern	Year Year Year Year Ress Mul Cor Indu Cor Gol Irri Irri Irri Irri Irri Irri Irri Irr	ly ** 2019 (KCCF) ustomers (Service Connections): idential ltiresidential mmercial ustrial lic Authority es for Resale er nstruction [If Courses gation Gravity gation Pressure served served served served ustomers Subtotal: Metered Customers e Service (Service Connections): Course Course Course	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 0 0 116 216 4 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 12,101,788 0 0 0 12,101,788 0 0 0 12,101,788 0 0 12,101,388	0 (18,446) Cal Am > O 0 (18,446) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Meters Meters Private	Year Year Year Year Year Year Year Year	ly ** 2019 (KCCF) Isstomers (Service Connections): idential litresidential minercial ustrial lic Authority es for Resale eer struction If Courses gation Gravity gation Pressure served metered Customers Subtotal: Metered Customers e Service (Service Connections): 2" Subtotal: Private Fire Service Subtotal: Private Fire Service	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 0 0 12,120,234 0 0 0 0 0 1116 216 4 2 0 0 0 0 33338 338	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,101,788 0 0 0 12,101,788 0 0 0 11,101,788 0 0 0 11,101,788 12,102,126 3,1705%	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Meters Meters Private	Year Year Year Year Year Year Year Year	ly ** 2019 (KCCF) ustomers (Service Connections): idential ltiresidential mmercial ustrial olic Authority es for Resale er nstruction If Courses gation Gravity gation Pressure ierved ierved served served Customers Subtotal: Metered Customers	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 12,120,234 0 0 0 0 0 0 12,120,234 0 0 0 0 0 0 0 0 116 216 4 22 0 0 3388	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 12,101,788 0 0 0 0 12,101,788 0 0 0 12,101,788 0 0 0 0 12,101,788 12,102,126	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Private Total S	Year Year Year Year Year Year Year Year	ly ** 2019 (KCCF) Isstomers (Service Connections): idential litresidential minercial ustrial lic Authority es for Resale eer struction If Courses gation Gravity gation Pressure served metered Customers Subtotal: Metered Customers e Service (Service Connections): 2" Subtotal: Private Fire Service Subtotal: Private Fire Service	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 0 0 12,120,234 0 0 0 0 0 1116 216 4 2 0 0 0 0 33338 338	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 12,101,788 0 0 0 12,101,788 0 0 0 11,101,788 0 0 0 11,101,788 12,102,126 3,1705%	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Private Total S	Year Year Year Year Year Year Year Year	ly ** 2019 (KCCF) ustomers (Service Connections): idential ltiresidential mmercial ustrial olic Authority es for Resale er nstruction If Courses gation Gravity gation Pressure served served served Customers Subtotal: Metered Customers Eservice (Service Connections): 2"	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 10,00 0 12,120,234 0 0 0 0 116 216 216 4 22 0 0 0 3388	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 10 0 12,101,788 0 0 0 116 216 4 2 0 0 338 12,102,126 3,1705% 383,700.0	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Private Total S	Year Year Year Year Year Year Year Year	ly ** 2019 (KCCF) Isstomers (Service Connections): idential litresidential minercial ustrial lic Authority es for Resale eer struction If Courses gation Gravity gation Pressure served served served served Customers Subtotal: Metered Customers e Service (Service Connections): 2" Subtotal: Private Fire Service served drants Subtotal: Private Fire Service served ser	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 10 0 0 12,120,234 0 0 0 0 0 1116 216 4 2 0 0 0 0 33338 12,120,572 3.165796 383,700.0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 12,101,788 0 0 0 12,101,788 0 0 0 11,101,788 12,102,126 3,1705% 383,700.0 12,485,826	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Private Total S	Year Year Year Year Year Year Year Year	ly ** 2019 (KCCF) ustomers (Service Connections): idential ltiresidential mmercial ustrial lic Authority ese for Resale eer nstruction If Courses gation Gravity gation Pressure served served metered Customers Subtotal: Metered Customers Subtotal: Metered Customers **Subtotal: Metered Customers **Subtotal: Private Fire Service **Subtotal:	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 10 0 0 12,120,234 0 0 0 12,120,234 0 0 0 116 216 4 2 2 0 0 0 3388,700.0 12,504,272 28,705.9	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 10 0 11,101,788 0 0 0 0 11,101,788 0 0 0 11,101,788 0 0 0 11,101,788 0 11,102,126 3,170596 383,700.0 12,485,826 28,663.5	0 (18,446) Cal Am > O (18,446) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Private Total S	Year Year Year Year Year Year Year Year	ly ** 2019 (KCCF) ustomers (Service Connections): idential litresidential mercial ustrial lic Authority es for Resale eer struction (If Courses gation Gravity gation Pressure served served served served served. Subtotal: Metered Customers Subtotal: Metered Customers e Service (Service Connections): 2" Subtotal: Private Fire Service Subtotal: Private Fire Service Subtotal: Metered Customers	2,505,626.6 12,374,632.2 ORA 7,671,580 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 0 0 0 0 0 12,120,234 0 0 0 0 12,120,234 116 216 4 1 2 2 0 0 0 0 33338 12,120,572 3.1657% 383,700.0	2,505,626.6 12,356,186.4 Cal Am 7,653,134 0 3,593,322 222,238 633,094 0 0 0 0 0 0 0 12,101,788 0 0 0 12,101,788 0 0 0 12,101,788 12,102,126 3,1705% 383,700.0 12,485,826 28,663.5	0 (18,446) Cal Am > O 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA

	OPERATING RE	TABLE 2-4 VENUES AT PRESENT RATES			
t Year 2	2018 (\$000)	ORA	Cal Am	Cal Am > C	ORA
METE	ERED SALES REVENUE				
	Residential Multiresidential	31,711.1	31,594.1	(117.0)	-0. 0.
	Con Business	14,846.0	14,846.0	(0.0)	0.
	Industrial	645.1	645.1	0.0	0.
	Public Authority	2,360.7	2,360.7	(0.0)	0
	Sales for Resale Other	0.0 137.6	0.0 137.6	(0.0)	0
	Construction	0.0	0.0	0.0	0
	Golf Courses	0.0	0.0	0.0	0
	Irrigation Gravity	0.0	0.0	0.0	0
	Irrigation Pressure Reserved	0.0	0.0	0.0	0
	Reserved	0.0	0.0	0.0	0
	Unmetered Customers	0.0	0.0	0.0	0
	Total Metered Revenues	49,700.5	49,583.5	(117.0)	-0
	OTHER	1.506.5	1.526.5	0.0	
	Private Fire Reserved	1,526.5	1,526.5	0.0	0
	Total Water Revenue	51,227.0	51,110.0	(117.0)	-0
OTHE	ER REVENUE				
	Method 5 Revenues	28.0	28.0	0.0	C
	Contract Revenues Antenna Leases	0.0	0.0	0.0	0
	Additional NTPS Rev	0.0	0.0	0.0	0
	Misc Service Revenues	136.6	136.6	0.0	C
	Late Payment Penalty	0.0	0.0	0.0	C
	Reconnect Fees After Hours	0.0	0.0	0.0	0
	Mather Tank Reserved	0.0	0.0	0.0	0
	Reserved	0.0	0.0	0.0	0
	Subtotal	164.6	164.6	0.0	0
	Surcharge Revenues	0.0	0.0	0.0	0
	Total Other Revenues	164.6	164.6	0.0	0
TOTA	AL OPERATING REVENUES	51,391.7		(117.0)	-0
		31,351.7	51,274.6	(117.0)	-0
Reven	nues per Avg Customer	0.0	0.0	0.0	0.
	nues per Avg Customer Revenues at Present Rates, Test Year 2018				
Total 1	Revenues at Present Rates, Test Year 2018	0.0 51,391.7	0.0 51,274.6	0.0 (117.0)	- 0 .
Total	Revenues at Present Rates, Test Year 2018 1 Year 2019 (\$000)	0.0	0.0	0.0	-0
Total	Revenues at Present Rates, Test Year 2018 1 Year 2019 (\$000) ERED SALES REVENUE	0.0 51,391.7 ORA	0.0 51,274.6 Cal Am	0.0 (117.0) Cal Am > 0	-0 DRA
Total	Revenues at Present Rates, Test Year 2018 1 Year 2019 (\$000)	0.0 51,391.7	0.0 51,274.6	0.0 (117.0)	0 -0 DRA
Total	Revenues at Present Rates, Test Year 2018 a Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4	0 -0 DRA
Total	Revenues at Present Rates, Test Year 2018 Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3	0.0 (117.0) (117.0) Cal Am> (0.0	0 -0 DRA
Total	Revenues at Present Rates, Test Year 2018 2 Year 2019 (\$000) ERED SALES REVENUE Residential Con Business Industrial Public Authority	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4	0.0 (117.0) (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4	15 0 15 15 16
Total	Revenues at Present Rates, Test Year 2018 Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3	0.0 (117.0) (117.0) Cal Am> (0.0	15 0 15 15 16
Total	Revenues at Present Rates, Test Year 2018 2 Year 2019 (\$000) ERED SALES REVENUE Residential Con Business Industrial Public Authority Sales for Resale Other Construction	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0	0.0 (117.0) (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0	15 0 15 15 16 0 17
Total	Revenues at Present Rates, Test Year 2018 a Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0	15 0 15 15 16 17 0
Total	Revenues at Present Rates, Test Year 2018 I Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2.596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0	15 0 15 15 16 0 0 0 0
Total	Revenues at Present Rates, Test Year 2018 2 Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0	15 0 15 15 16 0 17 0
Total	Revenues at Present Rates, Test Year 2018 I Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0	15 00 15 15 16 00 00 00 00 00 00
Total	Revenues at Present Rates, Test Year 2018 a Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Unmetered Customers	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0	155 155 156 166 177 178 178 178 178 178 178 178 178 178
Total	Revenues at Present Rates, Test Year 2018 I Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Unmetered Customers Total Metered Revenues	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0	155 155 156 166 177 178 178 178 178 178 178 178 178 178
Total	Revenues at Present Rates, Test Year 2018 a Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Unmetered Customers	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2.596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	15 15 16 16 17 17 17 17 17 17 17 17 17 17 17 17 17
Total	Revenues at Present Rates, Test Year 2018 I Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Reserved	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 1,392.8 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	-0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -
Total	Revenues at Present Rates, Test Year 2018 a Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 1,392.8	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	-0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -0 -
Total data	Revenues at Present Rates, Test Year 2018 a Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Reserved Reserved Total Water Revenue	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 1.0 1.0 1.0 1.0 0.0 0.0 0.0 0.0 0.0 55,785.6	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 1,392.8 0.0 65,812.9	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5	15 15 16 16 16 16 16 16 16 16 16 16 16 16 16
Total I	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Unmetered Customers Total Watered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2.596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5	15 15 15 15 15 15 15 15 15 15 15 15 15 1
Total I	Revenues at Present Rates, Test Year 2018 a Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Reserved Reserved Total Water Revenue	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 1,392.8 0.0 65,812.9	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5	155 C C C C C C C C C C C C C C C C C C
Total I	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Contract Revenues Antenna Leases Andditional NTPS Rev	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2.596.4 121.5 426.4 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	15 15 15 15 15 15 15 15 15 15 15 15 15 1
Total I	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Contract Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 1,392.8 0.0 65,812.9 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 136.6	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	15 15 15 17 17 CC
Total data	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Reserved Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues Late Payment Penalty	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 0.0 136.6 0.0 0.0 0.0 0.0 0.0 136.6	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 65,812.9 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 136.6 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5 0.0 0.0 8,634.5	15 15 15 15 15 15 15 15 15 15 15 15 15 1
Total I	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Contract Revenues Antenna Leases Additional NTPS Rev Miss Service Revenues Late Payment Penalty Reconnect Fees After Hours	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 136.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 65,812.9 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2.596.4 121.5 426.4 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	15 15 15 15 15 15 15 15 15 15 15 15 15 1
Total data	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Reserved Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues Late Payment Penalty	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 0.0 136.6 0.0 0.0 0.0 0.0 0.0 136.6	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 65,812.9 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 136.6 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5 0.0 0.0 8,634.5	15 15 15 15 15 15 15 15 15 15 15 15 15 1
Total dalation METE	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Contract Revenues Antenna Leases Additional NTPS Rev Miss Service Revenues Late Payment Penalty Reconnect Fees After Hours Mather Tank Reserved Reserved Reserved Reserved Reserved Reserved	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2.596.4 121.5 426.4 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 8,634.5 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	C C C C C C C C C C
Total data	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Gravity Irrigation Pressure Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Contract Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues Late Payment Penalty Reconnect Fees After Hours Mather Tank Reserved Subtotal	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 1,392.8 0.0 65,812.9 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0.0 (117.0) 5,468.4 0.0 2,596.4 121.5 426.4 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total dalation METE	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Reserved Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues Late Payment Penalty Reconnect Fees After Hours Mather Tank Reserved	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 65,812.9 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total i	Revenues at Present Rates, Test Year 2018 1 Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Contract Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues Late Payment Penalty Reconnect Fees After Hours Mather Tank Reserved Reserved Reserved Reserved Reserved Reserved Reserved Subtotal Surcharge Revenues Total Other Revenues	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 0.0 0.0 136.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) 5,468.4 0.0 2,596.4 121.5 426.4 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Total i	Revenues at Present Rates, Test Year 2018 A Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Reserved Reserved Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues Late Payment Penalty Reconnect Fees After Hours Mather Tank Reserved	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 64,420.0 65,812.9 26.9 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0.0 (117.0) Cal Am > C 5,468.4 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	C C C C C C C C C C
Total in a control of the control of	Revenues at Present Rates, Test Year 2018 1 Year 2019 (\$000) ERED SALES REVENUE Residential Multiresidential Con Business Industrial Public Authority Sales for Resale Other Construction Golf Courses Irrigation Gravity Irrigation Pressure Reserved Reserved Unmetered Customers Total Metered Revenues OTHER Private Fire Reserved Total Water Revenue ER REVENUE Method 5 Revenues Contract Revenues Antenna Leases Additional NTPS Rev Misc Service Revenues Late Payment Penalty Reconnect Fees After Hours Mather Tank Reserved Reserved Reserved Reserved Reserved Reserved Reserved Subtotal Surcharge Revenues Total Other Revenues	0.0 51,391.7 ORA 35,728.1 0.0 16,504.7 766.7 2,660.0 0.0 126.0 0.0 0.0 0.0 0.0 0.0 0.0 55,785.6 1,392.8 0.0 57,178.4 26.9 0.0 0.0 0.0 0.0 0.0 0.0 136.6 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 51,274.6 Cal Am 41,196.5 0.0 19,101.1 888.3 3,086.4 0.0 147.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	0.0 (117.0) Cal Am > C 0.0 2,596.4 121.5 426.4 0.0 21.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

	NORTHERN CALIFORNIA AMERICAN WA				
	TABLI OPERATIONS & MAINTENAN				
Year 2018	(\$000)	ORA	Cal Am	Cal Am > C)RA
F (0	. M. (140C)				
Expenses(O	peration, Maintenance, and A&G): Labor	6,446.7	7.229.9	783.2	12.1
	Purchased Water	2,288.7	2,606.2	317.5	13.9
	Purchased Power	2,288.7	2,325.6	48.4	2.
	Chemicals	2,277.2	2,323.6	1.5	0.:
,	Operation and Maintenance	3,743.5	4.122.0	378.5	10.
-	Customer Accounting	591.0	603.9	12.9	2.2
-	Insurance (Property and Injuries & Damages)	927.2	1,129.6	202.4	21.8
	Pensions and Benefits	1.853.3	2.099.4	246.2	13.
	Regulatory Expense	1,833.3	143.7	(10.8)	-7.
	Rents	307.6	325.4	17.8	5.5
•	Other Administrative and General	3,024.8	3,173.2	148.4	4.9
	Subtotal	21,890.6	24.036.6	2,146.0	9.8
	Subiotai	21,890.0	24,030.0	2,140.0	7.0
Service Cor	npany	3,409.2	4,616.8	1,207.6	35.4
Citizens Acc	quisition Premium	1,442.4	1,442.4	0.0	0.0
GO Return o	on Rate Base	611.7	932.9	321.2	52.5
Reserved		-	-		
Total Expe	nses excluding Uncollectibles	27,353.8	31,028.7	3,674.9	13.4
At Present	Rates				
	al Revenues (including deferred Revenue on CIAC)	51,391.7	51,274.6	(117.0)	-0.2
	Uncollectible Rate	0.6227%	0.5141%	-0.1086%	-17.4
	Uncollectibles Expense	320.0	263.6	(56.4)	-17.0
	Leak Adjustment - Uncollectibles	27.9	27.9	0.0	0.0
Tota	al Uncollectibles Expense	347.9	291.5	(56.4)	-16.2
Total Expe	nses including Uncollectibles (at Present Rate)	27,701.7	31,320.2	3,618.5	13.1
At Propose	d Rates				
	al Revenues (including deferred Revenue on CIAC)	56.687.6	65,269.5	8,581.9	15.
100	Uncollectible Rate	0.6227%	0.5141%	-0.1086%	-17.4
	Uncollectibles Expense	353.0	335.6	(17.4)	-4.
	Leak Adjustment - Uncollectibles	27.9	27.9	0.0	0.
Tots	al Uncollectibles Expense	380.8	363.4	(17.4)	-4.
100	ii Onconceuties Expense	300.8	303.4	(17.4)	-4.
Total Eyne	nses including Uncollectibles (at Proposed Rate)	27,734.7	31,392.1	3,657.4	13.

NORTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002

TABLE 4-1 TOTAL EXPENSES EXCLUDING PAYROLL (For Information Only)

t Year 2	2018 (\$000)	ORA	Cal Am	Cal Am > C)RA
	tion Expenses (Excluding Payroll):				
702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.09
703	SS Miscellaneous Expenses	213.9	218.8	4.9	2.39
704	SS Purchased Water	2,288.7	2,606.2	317.5	13.99
722	PP Power production Labor and Exp	0.0	0.0	0.0	0.09
724	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.09
725	PP Miscellaneous Expenses	12.2	22.1	9.9	81.59
726	PP Fuel or Power Purchased for Pumping	2,277.2	2,325.6	48.4	2.19
742	WT Operation Labor and Expenses	7.6	7.8	0.2	2.39
743	WT Miscellaneous Expenses	659.6	677.0	17.3	2.69
744	WT Chemicals and Filtering Materials	276.1	277.6	1.5	0.59
752	TD Storage Facilities Expenses	0.0	0.0	0.0	0.09
753	TD Transmission and Distribution	0.0	0.0	0.0	2.39
754	TD Meter Expenses	0.0	0.0	0.0	2.39
755	TD Customer Installations Expense	0.0	0.0	0.0	0.09
756	TD Miscellaneous Expenses	399.0	594.6	195.6	49.09
772	CA Meter Reading Expenses	2.6	2.7	0.1	2.39
773	CA Customer Records and Collection	97.8	99.9	2.1	2.29
774	CA Miscellaneous Customer Account	490.7	501.3	10.7	2.29
775	CA Uncollectible Accounts	291.2	290.6	(0.6)	-0.29
999	Divisional Allocation	0.0	0.0	0.0	0.09
	Operation Expenses (Excluding Payroll)	7,016.5	7,624.1	607.6	8.79
		1,000	.,	33113	
Mainte	nance Expense				
707	SS Maintenance of Structures and Impr	0.2	0.2	0.0	2.39
708	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.09
709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.09
710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.09
711	SS Maintenance of Wells	0.8	0.8	0.0	2.39
712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.09
713	SS Maintenance of Other Source of Supply	28.2	53.2	25.0	88.69
730	PP Maintenance of Structures and Impr	0.3	0.3	0.0	2.39
731	PP Maintenance of Power Productiotion	2.3	2.4	0.1	2.39
733	PP Maintenance of Other Pumping	233.9	239.2	5.3	2.39
747	WT Maintenance of Structures and Impr	(0.0)	(0.0)	(0.0)	2.39
748	WT Maintenance of Wter Treatment	1,437.2	1,512.1	74.9	5.29
759	TD Maintenance of Structures and Impr	0.0	0.0	0.0	0.09
760	TD Maintenance of Reservoirs and Tanks	0.1	0.1	0.0	2.39
761	TD Maintenance of Transmission and Distr	54.2	55.4	1.2	2.39
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.09
763	TD Maintenance of Services	31.7	54.8	23.2	73.29
764	TD Maintenance of Meters	22.6	23.1	0.5	2.39
765	TD Maintenance of Hydrants	9.7	10.0	0.2	2.39
766	TD Maintenance of Miscellaneous Plant	630.0	650.3	20.2	3.29
	Maintenance Expense	2,451.2	2,601.8	150.6	6.19
	r	_,	7:		
Admini	istrative & General Expenses:				
791	AG Admin and General Salaries	0.0	0.0	0.0	0.09
792	AG Office Supplies and Other Exp	153.8	156.3	2.5	1.69
793	AG Property Insurance	147.3	150.5	3.2	2.29
794	AG Injuries and Damages	779.9	979.1	199.2	25.59
795	AG Employees' Pensions and Benefits	1,853.3	2,099.4	246.2	13.39
797	AG Regulatory Commission Expenses	154.5	143.7	(10.8)	-7.0
798	AG Outside Services Employed	419.7	427.8	8.1	1.9
799	AG Miscellaneous General Expenses	2,308.6	2,444.2	135.7	5.9
805	AG Miscerialicous General Expenses AG Maintenance of General Plant	142.8	144.9	2.1	1.5
811	AG Rents	307.6	325.4	17.8	5.8
	110 ROIRD	301.0	343.4	17.0	5.0

ation	Year 2019 (\$000)	ORA	Cal Am	Cal Am > 0)KA
0	tion Evenences (Evoluting Dovuml)				
_	tion Expenses (Excluding Payroll):	0.0	0.0	0.0	0.0
702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.0
703	SS Miscellaneous Expenses	220.4	225.4	5.0	2.3
704	SS Purchased Water	2,308.0	2,628.5	320.6	13.9
722	PP Power production Labor and Exp	0.0	0.0	0.0	0.0
724	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.0
725	PP Miscellaneous Expenses	12.5	22.8	10.2	81.5
726	PP Fuel or Power Purchased for Pumping	2,370.7	2,421.2	50.4	2.1
742	WT Operation Labor and Expenses	7.8	8.0	0.2	2.3
743	WT Miscellaneous Expenses	679.7	697.3	17.6	2.6
744	WT Chemicals and Filtering Materials	284.5	289.0	4.5	1.6
752	TD Storage Facilities Expenses	0.0	0.0	0.0	0.0
753	TD Transmission and Distribution	0.0	0.0	0.0	2.3
754	TD Meter Expenses	0.0	0.0	0.0	2.3
755	TD Customer Installations Expense	0.0	0.0	0.0	0.0
756	TD Miscellaneous Expenses	411.0	615.8	204.8	49.8
772	CA Meter Reading Expenses	2.7	2.7	0.1	2.3
773	CA Customer Records and Collection	100.8	102.9	2.2	2.2
774	CA Miscellaneous Customer Account	505.6	516.6	11.0	2.2
775	CA Uncollectible Accounts	321.5	366.2	44.7	13.9
999	Divisional Allocation	0.0	0.0	0.0	0.0
Cotal (Operation Expenses (Excluding Payroll)	7,225.1	7,896.4	671.2	9.3
	enance Expense				
707	SS Maintenance of Structures and Impr	0.2	0.2	0.0	2.3
708	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.0
709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.0
710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.0
711	SS Maintenance of Wells	0.8	0.8	0.0	2.3
712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.0
713	SS Maintenance of Other Source of Supply	29.1	54.8	25.7	88.6
730	PP Maintenance of Structures and Impr	0.3	0.3	0.0	2.3
731	PP Maintenance of Power Productiotion	2.4	2.4	0.1	2.3
733	PP Maintenance of Other Pumping	241.0	246.5	5.5	2.3
747	WT Maintenance of Structures and Impr	(0.0)	(0.0)	(0.0)	2.3
748	WT Maintenance of Wter Treatment	1,480.2	1,555.0	74.9	5.1
759	TD Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
760	TD Maintenance of Reservoirs and Tanks	0.1	0.1	0.0	2.3
761	TD Maintenance of Transmission and Distr	55.9	57.1	1.3	2.3
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.0
763	TD Maintenance of Services	32.6	56.5	23.9	73.2
764	TD Maintenance of Meters	23.3	23.8	0.5	2.3
765	TD Maintenance of Hydrants	10.0	10.3	0.2	2.3
766	TD Maintenance of Hydranis TD Maintenance of Miscellaneous Plant	631.3	657.3	26.0	4.1
	Maintenance Expense	2,507.1	2,665.1	158.1	6.3
			,		
Admin	istrative & General Expenses:				
791	Salaries	0.0	0.0	0.0	0.0
	Office Supplies	158.4	161.0	2.6	1.0
792	Property Insurance	151.8	155.1	3.3	2.2
792 793	1	803.6	1,036.3	232.7	29.0
	Injuries and Damages	2 244 2	2,314.5	3.3	0.
793	Pensions, Benefits & PBOP	2,311.2	2,317.3		
793 794	, , , , , , , , , , , , , , , , , , ,	2,311.2	574.9	420.3	272.0
793 794 795	Pensions, Benefits & PBOP			420.3 8.4	
793 794 795 797 798	Pensions,Benefits & PBOP Regulatory Commission Outside Services	154.5 432.4	574.9	8.4	1.9
793 794 795 797 798 799	Pensions,Benefits & PBOP Regulatory Commission Outside Services General Corporate	154.5 432.4 2,378.0	574.9 440.8 2,513.1	8.4 135.1	272.0 1.9 5.7 1.5
793 794 795 797 798	Pensions,Benefits & PBOP Regulatory Commission Outside Services	154.5 432.4	574.9 440.8	8.4	1.9

-19	ERN DIVISION			
CALIFORNIA AMERICAN	WATER COMPANY A.16-07-002			
TA	ABLE 5-1			
	ER THAN INCOME			
Test Year 2018 (\$000)	ORA	Cal Am	Cal Am > O	RA
OTHER TAXES				
Ad Valorem	1.780.8	1.792.5	11.7	0.79
Franchise Taxes	0.0	7.7	7.7	0.0
Payroll Taxes	522.8	529.2	6.4	1.2
Other	13.8	14.1	0.3	2.3
Non-Utility	0.0	0.0	0.0	0.0
Total Taxes Other Than Income, At Proposed Rates	2,317.4	2,343.5	26.1	1.19
Escalation Year 2019 (\$000)	ORA	Cal Am	Cal Am > O	RA
OTHER TAXES				
Ad Valorem	1,791.0	1,825.7	34.7	1.9
Franchise Taxes	0.0	7.9	7.9	0.0
Payroll Taxes	534.4	540.8	6.4	1.2
Other	14.2	14.5	0.3	2.3
Non-Utility	0.0	0.0	0.0	0.0
Total Taxes Other Than Income, At Proposed Rates	2,339.6	2,389.0	49.4	2.19

NORTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 6-1 TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA Operating Revenue at Present Rates 51,391.7 0.0% 51,391.7 0.0 Deductions: 13.4% Operating Exps less uncollectibles 27,353.8 31,028.7 3,674.9 Uncollectibles 347.9 290.6 (57.3)-16.5% (70.1) Domestic Production Activity Deduct 70.1 0.0 -100.0% 10,701.4 10,706.3 Book Depreciation 4.9 0.0% Interest Expense 5,037.4 5,356.3 318.9 6.3% General Taxes 2,317.4 2,343.5 26.1 1.1% Non-deductible Meals (33.8) (33.8)0.0 0.0% Total Deductions 45,794.1 Total Deductions for Federal Tax 49,691.5 3,897.4 8.5% 45,724.0 Total Deductions for State Tax 49,691.5 3,967.5 8.7% Taxable Income - State 5,667.6 1,700.1 (3,967.5) -70.0% State Income Tax @ (see below) 501.0 150.3 (350.7) -70.0% Less: Amort Deferred State ITC 0.0 0.0 0.0 0.0% STATE INCOME TAXES 501.0 (350.7) -70.0% 150.3 (793.4) Estimated State tax for 2017 1,265.5 472.1 -62.7% Taxable Income - Federal 4,332.0 1,228.0 (3,104.0) -71.7% Federal Income Tax @ (See below) 649.8 184.2 -71.7% (465.6)Less: Amort Deferred Federal ITC 0.0 0.0 0.0 0.0% FEDERAL INCOME TAX (465.6) 649.8 184.2 -71.7% State Income Tax Rate 8.84% 8.84% 0.0% 0.0% 0.0% Federal Income Tax Rate 15.00% 15.00% 0.0% **Total Income Taxes for Revenues at Present Rates** 1,150.8 334.5 (816.3) -70.9%

NORTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 6-2 TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA Operating Revenue at Proposed Rates 56,687.6 65,269.5 8,581.9 15.1% Deductions: 13.4% Operating Expenses excluding uncollectibles 27,353.8 31,028.7 3,674.9 Uncollectibles 380.8 362.5 (18.3)-4.8% 77.9% Domestic Production Activity Deduct 388.7 691.4 302.8 10,701.4 10,706.3 Book Depreciation 4.9 0.0% Interest Expense 5,037.4 5,356.3 318.9 6.3% General Taxes 2,317.4 2,343.5 26.1 1.1% Non-deductible Meals (33.8) (33.8)0.0 0.0% Total Deductions 9.3% Total Deductions for Federal Tax 46,145.7 50,454.9 4,309.2 Total Deductions for State Tax 45,757.0 4,006.5 8.8% 49,763.5 Taxable Income - State 10,930.6 15,506.0 4,575.4 41.9% State Income Tax @ (see below) 966.3 1,370.7 404.5 41.9% Less: Amort Deferred State ITC 0.0 0.0 0.0 0.0% 1,370.7 STATE INCOME TAXES 966.3 404.5 41.9% Estimated State tax for 2017 1,265.5 472.1 (793.4)-62.7% Taxable Income - Federal 9,276.5 14,342.5 5,066.0 54.6% Federal Income Tax @ (See below) 1,391.5 759.9 2,151.4 54.6% Less: Amort Deferred Federal ITC 0.0 0.0 0.0 0.0% FEDERAL INCOME TAX 1,391.5 2,151.4 759.9 54.6% State Income Tax Rate 8.84% 8.84% 0.0% 0.0% Federal Income Tax Rate 15.00% 15.00% 0.0% 0.0% Total Income Taxes for Revenues at Proposed Rates 2,357.7 3,522.1 1,164.4 49.4%

	CALIFORNIA AMERIC	AN WATER COMPANY A.16-07-002			
		TABLE 7-1			
	UTILITY	PLANT IN SERVICE			
est Year 2018	(\$000)	ORA	Cal Am	Cal Am>	ORA
Plant in Service	ce - Beginning of Year	341,208.7	341,185.2	(23.5)	0.0
	ons during a year	10,030.1	10,534.4	504.4	5.0
	d Other Adjustments:	10,030.1	10,554.4	304.4	5.0
	ements	250.5	264.5	14.0	5.6
	and Adjustments	0.0	0.0	0.0	0.0
	alized Interest During Construction	0.0	0.0	0.0	0.0
Net Additions		9,779.5	10,269.9	490.4	5.0
Construction V	Work in Progress Beginning Balance	78.6	8,454.5	8,375.9	10660.6
	Work in Progress Ending Balance	285.1	8,897.5	8,612.4	3021.3
	Work in Progress Net Additions	206.5	443.0	236.5	114.5
Plant in Service	ce - End of Year	349,124.3	351,455.0	2,330.8	0.7
Plant Weighti		40.94%	40.94%	0.0%	0.0
	erage Plant in Service	345,375.4	354,025.7	8,650.3	2.5
Scalation Year 20	019 (\$000)	ORA	Cal Am	Cal Am>	ORA
Plant in Service	ce - Beginning of Year	349,124.3	351,455.0	2,330.8	0.7
Gross Additio	ns during a year	15,450.4	19,831.1	4,380.7	28.4
Retirement and	d Other Adjustments:				
Retire	ements	359.4	493.1	133.7	37.2
	and Adjustments	0.0	0.0	0.0	0.0
	alized Interest During Construction	0.0	0.0	0.0	0.0
Net Additions		15,091.1	19,338.1	4,247.0	28.1
	Work in Progress Beginning Balance	285.1	8,897.5	8,612.4	3021.3
	Work in Progress Ending Balance	(769.8)	7,665.0	8,434.8	-1095.8
Construction V	Work in Progress Net Additions	(1,054.8)	(1,232.5)	(177.7)	16.8
	ce - End of Year	349,124.3	370,793.1	21,668.9	6.2
Plant Weighti		40.96%	40.94%	0.0%	-0.1
Weighted Av	erage Plant in Service	355,159.3	367,765.4	12,606.1	3.5

			N DIVISION ATER COMPANY A.16-07-002			
			LE 8-1 ESERVE & EXPENSE			
Test	Year 2018 (\$000)		ORA	Cal Am	Cal Am > O	RA
	Depreciation Reserve - B	eginning of Year	125,225.6	125,225.8	0.2	0.0
	Annual Accruals includin	g Contribution Depreciation	10,352.5	10,359.2	6.7	0.1
	Retirements/Debits to De		250.5	264.5	14.0	5.6
	(Salvage) Cost of Remov		(251.3)	(251.3)	0.0	0.0
	Depreciation Reserve Ad		0.0	0.0	0.0	0.0
	Net Acrual		9,850.7	9,843.3	(7.3)	-0.19
	Depreciation Reserve - E	nd of Year	135,076.2	135,069.1	(7.1)	0.0
		righting Factor (6-Year Average)	47.53%	47.53%	0.0%	0.0
	Depreciation Reserve we	igning Factor (0-1ear Average)	47.5370	47.3370	0.070	0.0
	Weighted Average Dep	eciation Reserve	129,907.6	129,904.3	(3.3)	0.0
	Deprec. expense	related to CIAC	924.0	924.0	0.0	0.0
		preciation Expense	1,272.8	1,271.1	(1.8)	-0.19
	Deprec. expense for sum		10,701.4	10,706.3	4.9	0.0
Esca	lation Year 2019 (\$000		ORA	Cal Am	Cal Am > O	RA
	Depreciation Reserve - B	eginning of Year	135,076.2	135,069.1	(7.1)	0.0
	Annual Accruals includin	g Contribution Depreciation	10,681.1	10,748.3	67.2	0.6
	Retirements/Debits to De	preciation	359.4	493.1	133.7	37.2
	Salvage/Cost of Removal		(275.4)	(275.4)	0.0	0.0
	Depreciation Reserve Ad	justment	0.0	0.0	0.0	0.0
	Net Acrual		10,046.3	9,979.8	(66.5)	-0.7
	Depreciation Reserve - E	nd of Year	145,122.5	145,048.9	(73.6)	-0.1
	Depreciation Reserve We	righting Factor (6-Year Average)	47.53%	47.53%	0.0%	0.0
	Weighted Average Dep	reciation Reserve	139,851.2	139,812.5	(38.7)	0.0
	D	L. L. CIAC	007.0	027.0	0.0	0.0
	Deprec. expense		927.9	927.9	0.0	0.09
		preciation Expense	1,452.6	1,450.6	(1.9)	-0.19
	Deprec. expense for sum	nary of earnings calc.	11,205.7	11,271.0	6524.8%	0.69

NORTHERN DI CALIFORNIA AMERICAN WATE		,		
TANKE				
TABLE 9- WEIGHTED AVERAGE RATI	_			
WEIGHTED AVERAGE RATI	E DASE - TEST TEAK			
Year 2018 (\$000)	ORA	Cal Am	Cal Am > C	RA
Weighted Average Plant In Service including advances for construction	345,375.4	354,025.7	8,650.3	2.59
Additions to Rate Base:				
Materials and Supplies	264.6	270.6	6.0	2.39
Working Cash, Operational	2,353.2	2,455.1	101.9	4.39
Working Cash, Lead Lag	1,470.5	2,969.5	1,499.0	101.99
Total Additions to Rate Base	4,088.3	5,695.2	1,607.0	39.39
Deductions from Rate Base:				
Weighted Average Depreciation Reserve	(129,907.6)	(129,904.3)	3.3	0.09
Advances for Construction	(9,288.5)	(9,288.5)	0.0	0.09
Unamortized Advances (20-Year Amortization)	(4,414.5)	(4,414.5)	0.0	0.09
Contribution In Aid of Contruction (Including Def Rev on CAC)	(15,465.8)	(15,465.8)	0.0	0.09
Unamortized Contribution (20-Year Amortization)	(1,487.0)	(1,487.0)	0.0	0.09
Accumulated Deferred Federal Income Taxes	(21,486.4)	(21,522.0)	(35.6)	0.29
Accumulated Deferred State Income Taxes	(5,960.1)	(5,963.3)	(3.3)	0.19
Total Deductions from Rate Base	(188,009.7)	(188,045.2)	(35.6)	0.09
Weighted Average Rate Base	161,454.0	171,675.7	10,221.7	6.39
Interest Calculation (for Tax Deductions):				
Weighted Avg. Rate Base less customer deposits in Working Cash	161,454.0	171,675.7	10,221.7	6.39
Weighted Cost of Debt	3.12%	3.12%	0.0%	0.09
Interest Expense	5,037.4	5,356.3	318.9	6.3%
Required return after tax (in \$)				
Weighted Cost of Capital	8.41%	8.41%	0.0%	0.09
Required Return	13,578.3	14,437.9	859.6	6.3%

CALIFORNIA AMERICAN WATE	R COMPANY A.16-07-002			
TABLE 9				
WEIGHTED AVERAGE RATE BA	SE - ESCALATION YEAR	<u> </u>		
lation Year 2019 (\$000)	ORA	Cal Am	Cal Am > O	RA
Weighted Average Plant In Service including advances for construction	355,159.3	367,765.4	12,606.1	3.5
Additions to Rate Base:				
Materials and Supplies	272.7	278.9	6.2	2.3
Working Cash, Operational	2,064.4	2,258.1	193.7	9.4
Working Cash, Lead Lag	1,711.5	3,230.2	1,518.6	88.7
Total Additions to Rate Base	4,048.5	5,767.2	1,718.6	42.4
Deductions from Rate Base:				
Weighted Average Depreciation Reserve	(139,851.2)	(139,812.5)	38.7	0.0
Advances for Construction	(9,047.7)	(9,047.7)	0.0	0.0
Unamortized Advances (20-Year Amortization)	(3,153.2)	(3,153.2)	0.0	0.0
Contribution In Aid of Contruction (Including Def Rev on CAC)	(14,642.6)	(14,642.6)	0.0	0.0
Unamortized Contribution (20-Year Amortization)	(1,062.5)	(1,062.5)	0.0	0.0
Accumulated Deferred Federal Income Taxes	(23,793.2)	(24,114.5)	(321.3)	1.4
Accumulated Deferred State Income Taxes	(6,235.9)	(6,250.4)	(14.5)	0.2
Total Deductions from Rate Base	(197,786.2)	(198,083.3)	(297.1)	0.2
Weighted Average Rate Base	161,421.7	175,449.2	14,027.6	8.7
Interest Calculation (for Tax Deductions):				
Weighted Avg. Rate Base less customer deposits in Working Cash	161,421.7	175,449.2	14,027.6	8.7
Weighted Cost of Debt	3.12%	3.12%	0.0%	0.0
Interest Expense	5,036.4	5,474.0	437.7	8.7
Required return after tax (in \$)				
Weighted Cost of Capital	8.41%	8.41%	0.0%	0.
Required Return	13,575.6	14,755.3	1,179.7	8.7

III. CENTRAL DIVISION – RESULTS OF OPERATIONS TABLES

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 1-1 SUMMARY OF EARNINGS - TEST YEAR ORA-Cal Am-Test Year 2018 (\$000) Cal Am > ORA Present Present Rates Rates 62,125,1 61,505.5 Total Revenue (619.7) -1.0% Operation and Maintenance Expenses: 7,680.8 8,335.1 654.3 8.5% Purchased Water 1,211.8 1,211.8 0.0 0.0% Purchased Power 2,223.8 2,196.3 (27.4) -1.2% 369.3 409.8 40.4 10.9% Chemicals Operation and Maintenance 3,217.8 4.324.9 1,107.1 34.4% Customer Accounting 365.0 373.7 8.7 2.4% Uncollectibles 357.7 1,732.9 1,375.2 384.5% General and Administrative Expenses: Insurance 613.2 741.8 128.6 21.0% Pensions and Benefits 2,456.8 2,708.0 251.2 10.2% 96.4 89.9 -6.8% Regulatory Expense (6.6) 633.9 647.7 13.8 2.2% Rents 737.5 2.3% Outside Services 721.2 16.3 Other Administrative & General 2,287.0 2,383.9 96.9 4.2% 22,234.7 25,893.3 3,658.6 16.5% 35.7% 2,127,1 759.8 Service Company 2.886.9 Citizens Acquisition Premium 752.7 0.0 0.0% 752.7 201.7 GO Return on Rate Base 381.7 583.4 52.8% San Clemente Dam 9.011.5 9.062.5 51.0 0.6% Total O&M and G&A Expenses 34.507.6 39.178.7 4.671.1 13.5% Depreciation 7,301.4 7,303.2 1.9 0.0% General Taxes 2,246.4 2,257.9 11.5 0.5% **Total Operating Expenses** 44,055.4 48,739.8 4,684.4 10.6% Income before taxes 18,069.7 12,765.6 (5,304.1) -29.4% State Income Taxes 1,197.0 712.5 (484.5) -40.5% Federal Income Taxes 1,693.5 2,386.5 693.0 40.9% (5,512.6) -36.3% Income After Tax 15,179.3 9,666.7 146.094.3 151,764.2 3.9% Weighted Average Rate Base 5.669.9 Return on Rate Base at Present Rates 10.39% 6.37% -4.02% -38.7% ORA-Cal Am-Test Year 2018 (\$000) Cal Am > ORA Proposed Proposed Rates Rates **Total Revenue** 58,374.5 66,570.7 8,196.1 14.0% Operation and Maintenance Expenses: 7,680.8 8,335.1 654.3 8.5% Labor 1,211.8 1,211.8 0.0% Purchased Water 0.0 Purchased Power 2 223 8 2 196 3 (27.4)-1 2% Chemicals 369.3 409.8 40.4 10.9% Operation and Maintenance 3,217.8 4,324.9 1,107.1 34.4% Customer Accounting 365.0 373.7 8.7 2.4% Uncollectibles 339.6 1,758.9 1,419.3 417.9% General and Administrative Expenses: Insurance 613.2 741.8 128.6 21.0% Pensions and Benefits 2,708.0 2,456.8 251.2 10.2% Regulatory Expense 96.4 89.9 (6.6) -6.8% 633.9 647.7 2.2% 13.8 Rents 2.3% Outside Services 721.2 737 5 163 Other Administrative & General 2.287.0 2.383.9 96.9 4.2% 22,216.7 25.919.3 Subtotal 3.702.6 16.7% Service Company 2,127.1 2,886.9 759.8 35.7% Citizens Acquisition Premium 752.7 752.7 0.0 0.0% GO Return on Rate Base 381.7 583.4 201.7 52.8% San Clemente Dam 9,011.5 9,062.5 51.0 0.6% Total O&M and G&A Expenses 34,489.6 39,204.7 4,715.1 13.7% Depreciation 7,301.4 7,303.2 1.9 0.0% General Taxes 2,246.4 2,257.9 0.5% 11.5 **Total Operating Expenses** 44,037.4 48,765.8 4.728.5 10.7% 14,337.2 17,804.9 Income before taxes 3.467.7 24.2% 33.6% State Income Taxes 867.0 1.157.9 290.9 Federal Income Taxes 1,182.6 3,883.5 2,700.9 228.4% Income After Tax 12,287.5 12,763.4 475.9 3.9% Weighted Average Rate Base 146,094.3 151,764.2 5,669.9 3.9% Return on Rate Base at Proposed Rates 8.41% 8.41% 0.00% 0.0%

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 1-2 SUMMARY OF EARNINGS - ES CALATION YEARS ORA 2019 For Illustrative Purposes (\$000) ORA 2020 2019-2020 Increase Total Revenue 60,949.9 54,237.8 (6,712.0) -11.0% Operation and Maintenance Expenses: 102.5 1 2% Labor 8.540.2 8.642.7 Purchased Water 1,225.9 1,253.9 28.0 2.3% Purchased Power 2.291.4 2,343.6 2.3% 52.2 Chemicals 380.6 389.2 8.7 2.3% Operation and Maintenance 3.287.2 3,362.2 74.9 2.3% Customer Accounting 376.0 384.6 8.6 2.3% Uncollectibles 352.0 353.8 0.5% 1.8 General and Administrative Expenses: 2.3% 631.8 646.2 14.4 Insurance Pensions and Benefits 3 031 7 3 100 8 2.3% 69 1 Regulatory Expense 98.6 2.3% 96.4 2.2 649.5 664.3 14.8 2.3% Rents Outside Services 743.1 760.1 16.9 2.3% 2,353.8 2,407.4 53.7 2.3% Other Administrative & General Subtotal 23,959.7 24,407.6 447.8 1.9% Service Company 2.192.8 2.242.8 50.0 2.3% Citizens Acquisition Premium 757.6 774.9 17.3 2.3% GO Return on Rate Base 360.7 557.3 196.6 54.5% San Clemente Dam 360.7 369.0 8.2 2.3% Total O&M and G&A Expenses 27,631.6 28,351.4 719.9 2.6% 2.3% Depreciation 7,724.0 7,900.1 176.1 General Taxes 2,294.9 2,347.2 52.3 2.3% 37,650.4 38,598.7 948.3 **Total Operating Expenses** 2.5% Income before taxes 23,299.4 15,639.1 (7,660.4)-32.9% -3.5% Total Income Taxes 2,234.9 2,156.6 (78.3)Income After Tax 21,064.6 13,482.5 (7,582.1)-36.0% Weighted Average Rate Base 147,635.8 160,314.6 12,678.8 8.6% 14.27% Return on Rate Base 8.41% (0.1)41.1% * Assumed escalation factors of 2.28% for composite and 1.20% for labor, for 2018. w/o income tax Net-to-Gross (NTG) Multiplier for Other Offset Filings with income tax effect Calculations effect 1 Uncollectibles Rate 0.51410% 0.51410% 2 100% - (Uncollectibles Rate) 99.48590% 99.48590% 100% - [1] 3 Local Franchise Tax Rate 0.00000% 0.00000% Local Franchise Tax 0.00000% 0.00000% [2] x [3] 5 Business License Rate 0.00000% 0.00000% 6 Business License cost 0.00000% 0.00000% $[2] \times [5]$ Subtotal 0.51410% 0.51410% [1+4+6]8 100% - Subtotal 99.48590% 99.48590% 100% - [7] Amount subject to California Franchise Tax (CCFT) and Federal Income Tax (FIT) 9 California Corporate Franchise Tax Rate 8.84% 10 California Corporate Franchise Tax 8.79455% [8] x [9] 11 American Jobs Creation Act Rate 0.00% 12 American Jobs Creation Act deductions * 0.00000% [8-1]x[11]xprod% 13 Federal Income Tax Rate 15.00% 13.60370% 14 Federal Income Tax [8-10-12] x 13 15 Total Taxes Paid 22.91236% 0.51410% [7+10+14] 77.08764% 99.48590% | 100% - [15] 16 Net After Taxes **1.00517** 1/[16] NTG Multiplier 1.29722 Capital Structure NTG Multiplier 1.00517 Debt 47.0% 0.47243 w/o income taxes 53.0% 1.29722 0.68753 with income taxes Equity 1.15996 100.0% Wtd. NTG Multiplier Total * prod% = ratio of total well and surface water to total water supply.

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-1 AVERAGE WATER SALES PER CUSTOMER (OR PER CONNECTION) Test Year 2018 (CCF/connection/year)* ORA Cal Am > ORA Cal Am Metered Average Water Sales: Residential 69.9 67.1 (2.8)-4.0% Multiresidential 428.2 405.9 (22.3) -5.2% Commercial 366.1 358.3 -2.1% (7.8)Industrial 3,569.3 3,487.3 (82.0)-2.3% Public Authority 0.0% 399.1 399.1 0.0 Sales for Resale 2,911.0 2,911.0 0.0 0.0% Other 0.0 0.0 0.0% 0.0 Construction 243.7 227.3 (16.4)-6.7% Golf Courses 11,040.3 7,454.2 (3,586.1) -32.5% Irrigation Gravity 0.0 0.0 0.0 0.0% Irrigation Pressure 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0 0.0 0.0 0.0% **Private Fire Service Water Sales:** 0.0 0.0 0.0 0.0% 1-1/2" 0.0 0.0 0.0 0.0% 2" 0.0 0.0 0.0 0.0% 3" 0.0 0.0 0.0 0.0% 4" 0.0 0.0 0.0 0.0% 6" 0.0% 0.0 0.0 0.0 8" 0.0 0.0 0.0 0.0% 10" 0.0 0.0 0.0 0.0% 12" 0.0 0.0 0.0 0.0% 0.0% Reserved 0.0 0.0 0.0 Hydrants 0.0 0.0 0.0 Escalation Year 2019 (CCF/connection/year)* ORA Cal Am Cal Am > ORA Metered Average Water Sales: Residential 69.9 -4.0% 67.1 (2.8)Multiresidential 428.2 405.9 (22.3)-5.2% 366.1 358.3 -2.1% Commercial (7.8)Industrial 3,569.3 3,487.3 (82.0)-2.3% Public Authority 0.0% 399.1 399.1 0.0 Sales for Resale 2,911.0 2,911.0 0.0 0.0% Other 0.0 0.0 0.0 0.0% -6.7% 243.7 227.3 (16.4)Construction Golf Courses 11,040.3 7,454.2 (3,586.1)-32.5% Irrigation Gravity 0.0 0.0 0.0% 0.0 0.0% Irrigation Pressure 0.0 0.0 0.0 Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0 0.0 0.0 0.0% **Private Fire Service Water Sales:** 1" 0.0 0.0 0.0 0.0% 1-1/2' 0.0 0.0 0.0 0.0% 2" 0.0 0.0 0.0 0.0%3" 0.0% 0.0 0.0 0.0 4" 0.0 0.0% 0.0 0.0 6" 0.0 0.0 0.0 0.0% 8" 0.0% 0.0 0.0 0.0 10" 0.0 0.0 0.0 0.0% 12" 0.0% 0.0 0.0 0.0 Reserved 0.0 0.0 0.0 0.0% Hydrants 0.0 0.0 0.0 0.0%

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-2 AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS) Test Year 2018 ORA Cal Am Cal Am > ORA Metered Customers (Service Connections): 34,252 Residential 34,252 0 0% Multiresidential 1,495 1,495 0% 0 Commercial 3,295 3,295 0% 0 0% Industrial 4 0 Public Authority 517 517 0 0% Sales for Resale 0% Other 0 0 0% 0 Construction 18 18 0% 0 Golf Courses 0% 4 4 0 Irrigation Gravity 0 0 0% 0 Irrigation Pressure 0 0 0 0% Reserved 0 0 0 0% Reserved 0 0% 0% Unmetered Customers 0 0 0 Subtotal: Metered Customers 39,586 39,586 0% 0 Private Fire Service (Service Connections): 25 25 0 0% 1-1/2" 2 2 0 0% 2" 2 2 3" 0 0 0% 0 4" 428 428 0% 0 252 0% 6" 252 0 8" 0% 94 94 0 10" 2 2 0 0% 12" 0 0 0 0% Reserved 0 0 0% 0% Hydrants 209 209 0 Subtotal: Private Fire Service 1,014 1,014 0% 0 **Total Service Connections** 40,600 40,600 0 0% Escalation Year 2019 ORA Cal Am Cal Am > ORA Metered Customers (Service Connections): 34,252 Residential 34,252 0 0% Multiresidential 1,495 1,495 0 0% Commercial 3,295 3,295 0 0% Industrial 0% Public Authority 517 517 0% Sales for Resale 0% 0 1 1 Other 0% 0 0 0 Construction 18 18 0 0% Golf Courses 4 4 0 0% Irrigation Gravity 0 0 0 0% Irrigation Pressure 0 0 0 0% Reserved 0 0 0% 0 0% Reserved 0 0 0 Unmetered Customers 0 0 0 0% Subtotal: Metered Customers 39,586 39,586 0 0 Private Fire Service (Service Connections): 25 25 0 0% 1-1/2" 2 2 0% 0 0% 2" 2 2 0 3" 0 0 0% 0 4" 428 428 0 0% 6" 252 252 0 0% 8" 94 94 0 0% 10" 2 2 0 0% 12" 0 0 0 0% 0% 0 0 Reserved 0 0% Hydrants 209 209 0 Subtotal: Private Fire Service 1,014 1,014 0 0% **Total Service Connections** 40,600 40,600 0%

		TOTAL	TABLE 2-3 SALES AND SUPPLY			
Year 2	2018	(KCCF)	ORA	Cal Am	Cal Am > Ol	RA
Metere	ed Ci	stomers (Service Connections):				
		dential	2,394,215	2,298,309	(95,906)	
		tiresidential	640,159	606,821	(33,339)	-
		mercial	1,206,300	1,180,599	(25,701)	-
		strial	14,277	13,949	(328)	
		ic Authority s for Resale	206,335	206,335 2,911	0	
	Othe		0	0	0	
		struction	4,387	4,091	(295)	
		Courses	44,161	29,817	(14,344)	-3
		ation Gravity	0	0	0	
		ation Pressure	0	0	0	
		erved erved	0	0	0	
		etered Customers	0	0	0	
		Subtotal: Metered Customers	4,512,744	4,342,831	(169,913)	
Private	e Fire	Service (Service Connections):				
	1"	2"	0	0	0	
	2"	2	0	0	0	
	3"		0	0	0	
	4"		0	0	0	
	6"		0	0	0	
	8"		0	0	0	
	10"		0	0	0	
	12" Page	arvad	0	0	0	
		erved rants	0	0	0	
	- iyu	Subtotal: Private Fire Service	0	0	0	
Total S	Sales	**	4,512,744	4,342,831	(169,913)	
		ccounted for water rate	8.0563%	8.3715%	0	
	Una	ecounted for water	363,562	363,562	0	
Total F	Requi	rement (Sales + Unaccounted Water)	4,876,306	4,706,393	(169,913)	-3
		l Requirement in Acre Feet	11,194.5	10,804.4	(390)	-3
WATE	ER SU	PPLY MIX:				
WATE	Proc	luced Water	4,876,305.8	4,706,393.1	(169,913)	
	Purc	luced Water hased Water	0.0	0.0	0	
Total S	Proc Purc Suppl	luced Water hased Water y **			0 (169,913)	
	Proc Purc Suppl	luced Water hased Water y **	0.0	0.0	0	
Total S	Proc Purc Suppl Year	tuced Water hased Water y *** 2019 (KCCF) stomers (Service Connections):	0.0 4,876,305.8 ORA	0.0 4,706,393.1 Cal Am	0 (169,913) Cal Am > Ol	RA
Total S	Proc Purc Suppl Year ed Cu	tuced Water hased Water y *** 2019 (KCCF) stomers (Service Connections): dential	0.0 4,876,305.8 ORA 2,394,215	0.0 4,706,393.1 Cal Am	0 (169,913) Cal Am > Ol	RA
Total S	Proc Purc Suppl Year Vear Resi Mul	tuced Water hased Water *** 2019 (KCCF) stomers (Service Connections): dential iresidential	0.0 4,876,305.8 ORA 2,394,215 640,159	0.0 4,706,393.1 Cal Am 2,298,309 606,821	0 (169,913) Cal Am > Ol (95,906) (33,339)	RA
Total S	Proc Purc Suppl Year ed Cu Resi Mul Con	tuced Water hased Water y *** 2019 (KCCF) stomers (Service Connections): dential tiresidential mercial	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701)	RA
Total S	Proc Purc Suppl Year Ped Cu Res Mul Con Indu	tuced Water hased Water y *** 2019 (KCCF) stomers (Service Connections): dential iresidential mercial strial	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701) (328)	RA
Total S	Proc Purc Suppl Year Resi Mul Con Indu	tuced Water hased Water y *** 2019 (KCCF) stomers (Service Connections): dential tiresidential mercial	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701)	RA
Total S	Year Year Resi Mul Con Indu Pub Sale Othe	tuced Water hased Water ** 2019 (KCCF) stomers (Service Connections): dential tiresidential mercial strial ic Authority s to Authority s or Resale or	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,330 14,277 206,335 2,911 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0	RA
Total S	Year Year Resi Mul Con Indu Pub Sale Othe	tuced Water hased Water ** 2019 (KCCF) stomers (Service Connections): dential irresidential mercial strial ic Authority s for Resale r struction	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0 0 (295)	RA
Total S	Year Year Year Mul Con Indu Publ Sale Othe Con Gol	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential tiresidential mercial strial ic Authority s for Resale r struction Courses	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701) (328) 0 0 0 (295) (14,344)	RA
Total S	Year Year Resi Mul Con Indu Pub Sale Othe Con Gol:	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential dential diresidential mercial strial ic Authority s for Resale r struction Courses ation Gravity	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0 0 (295) (14,344) 0	RA
Total S	Year Year Resi Mul Con Indu Pub Sale Othe Con Gol: Irrig	tuced Water hased Water *** 2019 (KCCF) stomers (Service Connections): dential iresidential mercial strial ic Authority s for Resale or struction 'Courses ation Gravity ation Pressure	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0	RA
Total S	Procedure Purces Supplement Purces Pu	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential dential diresidential mercial strial ic Authority s for Resale r struction Courses ation Gravity	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0 0 (295) (14,344) 0	RA
Total S	Proof Purce	tuced Water hased Water ** 2019 (KCCF) stomers (Service Connections): dential irresidential mercial strial is c Authority s for Resale r r struction 'Courses ation Gravity ation Pressure erved erered Customers	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 0	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA -:
Total S	Proof Purce	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential dential diresidential mercial strial ic Authority s for Resale r struction 'Courses ation Gravity ation Pressure erved erved	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 0	RA -:
Total S	Proced Cu Resis Mul Com Indu Publ Sale Othe Con Irrig Irrig Resis Resis Unm	tuced Water hased Water ** 2019 (KCCF) stomers (Service Connections): dential irresidential mercial strial is c Authority s for Resale r r struction 'Courses ation Gravity ation Pressure erved erered Customers	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 0 0 4,512,744	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 0 4,342,831	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 0 (169,913)	RA -:
Total S	Proced Cu Resi Mul Con Indu Publ Sale Con Gol: Irrig Ress Ress Unn	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential diresidential mercial strial ic Authority s for Resale r struction Courses ation Gravity ation Pressure erved etered Customers Subtotal: Metered Customers Service (Service Connections):	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 4,512,744	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 4,342,831	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 (169,913)	RA -:
Total S	Proced Cu Resis Mul Com Indu Publ Sale Othe Con Irrig Irrig Resis Resis Unm	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential diresidential mercial strial ic Authority s for Resale r struction Courses ation Gravity ation Pressure erved etered Customers Subtotal: Metered Customers Service (Service Connections):	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 0 0 4,512,744	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 0 4,342,831	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 0 (169,913)	RA
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Total S	Proc Suppl Year Mul Con Indu Othe Con Irrig Irrig Ress Unn 1" 1-1/ 2" 3" 4" 4" 6" 8" 10" 8" 10" 8"	tuced Water hased Water y *** 2019 (KCCF) stomers (Service Connections): dential dential dential irresidential mercial strial ic Authority s for Resale r struction (Courses dation Gravity ation Pressure erved derved strial strial detered Customers Subtotal: Metered Customers Service (Service Connections): 2"	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 4,512,744 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 4,342,831 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (169,913) Cal Am > O1 (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 (169,913) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Total S	Procedure Proced	tuced Water hased Water *** 2019 (KCCF) stomers (Service Connections): dential dential dential dential strial ic Authority s for Resale or struction 'Courses attion Gravity ation Pressure reved etered Customers Subtotal: Metered Customers Service (Service Connections): 2" Served Foreign Connections (Course) Service (Service Connections): 2"	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 0 0 4,512,744 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 0 0 4,342,831 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (169,913) Cal Am > OI (95,906) (33,339) (25,701) (328) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
Total S Metere	Procedure Proced	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential diresidential mercial strial ic Authority s for Resale r struction **Courses ation Gravity ation Pressure erved etered Customers Subtotal: Metered Customers Service (Service Connections): 2" erved erved struction **Courses **Subtotal: Metered Customers Subtotal: Metered Customers Subtotal: Private Fire Service **Courses **Subtotal: Metered Customers **Subtotal: Metered Customers **Subtotal: Private Fire Service **Courses **Courses **Courses **Courses **Courses **Courses **Subtotal: Private Fire Service **Courses **Courses **Courses **Courses **Courses **Courses **Courses **Courses **Subtotal: Private Fire Service **Courses **Courses **Courses **Courses **Courses **Subtotal: Private Fire Service **Courses	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 0 4,512,744 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 4,342,831 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 0 (169,913) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA
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Total S Total S	Proc. Purc. Proc. Purc.	tuced Water hased Water y ** 2019 (KCCF) stomers (Service Connections): dential diresidential mercial strial ic Authority s for Resale r struction **Courses ation Gravity ation Pressure erved reved reved structist. Metered Customers Subtotal: Metered Customers Service (Service Connections): 2" **Provice (Service Connections): 2" **Provice (Service Connections): 2" **Provice (Service Connections): 2" **Provice (Service Connections): 3" **Provice (Service Connections): 4" **Provice (Serv	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 4,512,744 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 4,091 0 0 4,342,831 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (169,913) Cal Am > Ol (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 0 (169,913) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
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Total S Total S	Procedure Proced	tuced Water hased Water y** 2019 (KCCF) stomers (Service Connections): dential irresidential mercial strial ic Authority s for Resale or struction Courses ation Gravity ation Pressure reved reved etered Customers Subtotal: Metered Customers Service (Service Connections): 2" 2" perved cocounted for water rate execounted for water rement (Sales + Unaccounted Water) 1 Requirement in Acre Feet IPPLY MIX: luced Water	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 3,43,87 44,161 0 0 0 4,512,744 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 4,091 29,817 0 0 0 4,342,831 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (169,913) (95,906) (33,339) (25,701) (328) 0 0 (295) (14,344) 0 0 0 (169,913) 0 0 0 0 (169,913) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-:
Total S Total S	Procedure Proced	tuced Water hased Water y ** y ** 2019 (KCCF) stomers (Service Connections): dential dential diresidential mercial strial ic Authority s for Resale r struction Courses ation Gravity ation Pressure erved detered Customers Subtotal: Metered Customers Subtotal: Metered Customers Service (Service Connections): 2" Service (Service Connections): 2" Derved From the Course of the Customers Subtotal: Metered Customers S	0.0 4,876,305.8 ORA 2,394,215 640,159 1,206,300 14,277 206,335 2,911 0 4,387 44,161 0 0 0 4,512,744 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.0 4,706,393.1 Cal Am 2,298,309 606,821 1,180,599 13,949 206,335 2,911 0 0 4,091 29,817 0 0 0 4,342,831 0 0 0 0 0 0 0 0 0 0 4,342,831 0 0 0 0 0 0 0 0 4,342,831 8,3715% 363,561.8	0 (169,913) (95,906) (33,339) (25,701) (328) 0 0 0 (295) (14,344) 0 0 0 0 (169,913) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	RA

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-4 OPERATING REVENUES AT PRESENT RATES Test Year 2018 (\$000) Cal Am Cal Am > ORA METERED SALES REVENUE 35,698.4 35,502.9 Residential -0.5% 7,619.4 13,996.0 6,515.5 14,625.7 -14.5% 4.5% Multiresidential (1,103.9)Con Business 629.7 Industrial 145 5 152.9 74 5.1% 3,127.5 57.5 Public Authority 3,285.0 157.5 5.0% 3.3 Sales for Resale 60.8 Other 0.0 0.0 0.0% Construction 126.3 125.7 (0.6) -0.5% Golf Courses 438.0 320.4 (117.6) -26.8% Irrigation Gravity 0.0 0.0 0.0 0.0% Irrigation Pressure 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% 0.0 0.0 0.0 0.0% Reserved Unmetered Customers 0.0 0.0 0.0 0.0% Total Metered Revenues 61,208.5 60.588.8 (619.7)-1.0% Private Fire 683.7 683.7 0.0 0.0% Reserved 0.0% Total Water Revenue 61,892.2 61,272.5 (619.7) -1.0% OTHER REVENUE Method 5 Revenues 2.0 2.0 0.0 0.0% Contract Revenues 0.0 0.0 0.0% 0.0 Antenna Leases 77.8 0.0% Additional NTPS Rev Misc Service Revenues 0.0 0.0 0.0 0.0% 153.2 0.0% 153.2 0.0 Late Payment Penalty Reconnect Fees After Hours 0.0 0.0 0.0 0.0% 0.0 0.0 0.0 0.0% Mather Tank 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Subtotal 232.9 232.9 0.0% Surcharge Revenues 0.0 0.0 0.0 0.0% Total Other Revenues 232.9 232.9 0.0% TOTAL OPERATING REVENUES 62,125.1 61,505.5 (619.7) -1.0% Revenues per Avg Customer 1,530.0 1,515.0 (15.0)-1.0% Total Revenues at Present Rates, Test Year 2018 62,125.1 61.505.5 (619.7)-1.0% Escalation Year 2019 (\$000) ORA Cal Am Cal Am > ORA METERED SALES REVENUE 35,723.4 Residential 39,766.2 11.3% Multiresidential 6.431.7 7,155.7 724.0 14,712.1 Con Business 12,917.6 1,794.4 13.9% Industrial 131.3 149.6 18.3 13.9% 3,422.4 2.974.4 15.1% Public Authority 448.0 Sales for Resale 31.9 36.8 4.9 15.4% Other 0.0 0.0 0.0 0.0% 139.5 156.0 11.9% Construction 16.6 Golf Courses 393.7 312.2 (81.5) 20.7% Irrigation Gravity 0.0 0.0 0.0 0.0% Irrigation Pressure 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% 0.0 0.0 0.0 0.0% Reserved Unmetered Customers 0.0% **Total Metered Revenues** 58,743.5 65,711.1 6,967.5 11.9% OTHER Private Fire 659.7 659.7 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Total Water Revenue 59,403.3 66,370.8 6,967.5 11.7% OTHER REVENUE Method 5 Revenues 0.0 0.0% Contract Revenues 0.0 0.0 0.0 0.0% Antenna Leases 77.8 77.8 0.0 0.0% Additional NTPS Rev 0.0 0.0 0.0 0.0% Misc Service Revenues 153.2 153.2 0.0 0.0% Late Payment Penalty Reconnect Fees After Hours 0.0 0.0 0.0 0.0% 0.0 0.0 0.0 0.0% Mather Tank 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Subtotal 232.8 232.8 0.0 0.0% Surcharge Revenues Total Other Revenues 0.0 0.0% 0.0 232.8 232.8 0.0% TOTAL OPERATING REVENUES 59,636.0 66,603.6 6,967.5 11.7% Revenues per Avg Customer 1,469.0 1,640.0 171.0 11.6% Total Revenues at Present Rates, Escal. Year 2019 59,636.0 66,603.6 6.967.5 11.7%

	CENTRAL CALIFORNIA AMERICAN WA				
	TABL OPERATIONS & MAINTENAN				
t Year 2018	(\$000)	ORA	Cal Am	Cal Am > 0)RA
Б (О	. M. (140C)				
Expenses(O	peration, Maintenance, and A&G): Labor	7.680.8	8.335.1	654.3	8.5
	Purchased Water	1,211.8	1.211.8	0.0	0.0
	Purchased Water Purchased Power	2.223.8	2.196.3		-1.2
		,	2,196.3	(27.4)	10.9
-	Chemicals	369.3		40.4	
	Operation and Maintenance	3,217.8	4,324.9	1,107.1	34.4
-	Customer Accounting	365.0	373.7	8.7	2.4
	Insurance (Property and Injuries & Damages) Pensions and Benefits	613.2	741.8	128.6	21.0
		2,456.8	2,708.0	251.2	10.2
	Regulatory Expense	96.4	89.9	(6.6)	-6.8
	Rents	633.9	647.7	13.8	2.2
	Other Administrative and General	3,008.2	3,121.4	113.2	3.8
	Subtotal	21,877.0	24,160.4	2,283.4	10.4
Service Cor		2,127.1	2,886.9	759.8	35.
Citizens Acc	quisition Premium	752.7	752.7	0.0	0.0
GO Return o	on Rate Base	381.7	583.4	201.7	52.8
San Clemen	te Dam	9,011.5	9,062.5		
Total Expe	nses excluding Uncollectibles	34,150.0	37,445.8	3,295.8	9.7
At Present	Rates				
Tota	al Revenues (including deferred Revenue on CIAC)	62,125.1	61,505.5	(619.7)	-1.0
	Uncollectible Rate	0.4803%	0.5141%	0.0338%	7.0
	Uncollectibles Expense	298.4	316.2	17.8	6.0
	Leak Adjustment - Uncollectibles	59.3	1,417.9	1,358.7	2293.0
Tota	al Uncollectibles Expense	357.7	1,734.1	1,376.5	384.8
Total Expe	nses including Uncollectibles (at Present Rate)	34,507.6	39,179.9	4,672.3	13.5
At Propose	d Rates				
	al Revenues (including deferred Revenue on CIAC)	58,374.5	66,570.7	8,196.1	14.0
	Uncollectible Rate	0.4803%	0.5141%	0.0338%	7.0
	Uncollectibles Expense	280.4	342.2	61.8	22.
	Leak Adjustment - Uncollectibles	59.3	1,417.9	1,358.7	2293.0
Tota	al Uncollectibles Expense	339.6	1,760.2	1,420.5	418.2
Total Expe	nses including Uncollectibles (at Proposed Rate)	34,489.6	39,206.0	4,716.3	13.

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002

TABLE 4-1 TOTAL EXPENSES EXCLUDING PAYROLL (For Information Only)

		formation Only)			
Year 2	(\$000)	ORA	Cal Am	Cal Am >	ORA
Onomo	tion Ermangag (Errahyding Parmall).				
702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.0
702	SS Miscellaneous Expenses	32.1	481.1	449.0	1398.29
703	SS Purchased Water	1,211.8	1,211.8	0.0	0.0
			0.0	0.0	0.0
722	PP Power production Labor and Exp	0.0			
	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.0
725	PP Miscellaneous Expenses	77.9	136.1	58.3	74.89
726	PP Fuel or Power Purchased for Pumping	2,223.8	2,196.3	(27.4)	-1.2
742	WT Operation Labor and Expenses	63.0	64.4	1.4	2.3
743	WT Miscellaneous Expenses	433.9	496.6	62.7	14.4
744	WT Chemicals and Filtering Materials	369.3	409.8	40.4	10.9
752	TD Storage Facilities Expenses	0.0	0.0	0.0	0.0
753	TD Transmission and Distribution	0.2	0.2	0.0	2.3
754	TD Meter Expenses	0.0	0.0	0.0	0.0
755	TD Customer Installations Expense	0.0	0.0	0.0	0.0
756	TD Miscellaneous Expenses	292.5	604.9	312.3	106.89
772	CA Meter Reading Expenses	0.0	0.0	0.0	0.0
773	CA Customer Records and Collection	61.0	62.5	1.5	2.49
774	CA Miscellaneous Customer Account	303.9	311.2	7.3	2.49
775	CA Uncollectible Accounts	377.4	1,732.9	1,355.5	359.29
999	Divisional Allocation	0.0	0.0	0.0	0.0
Total (Operation Expenses (Excluding Payroll)	5,446.7	7,707.7	2,261.0	41.59
	7				
	nance Expense	0.0			
707	SS Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
708	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.0
709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.09
710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.09
711	SS Maintenance of Wells	0.0	0.0	0.0	0.09
712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.09
713	SS Maintenance of Other Source of Supply	706.5	714.6	8.2	1.29
	PP Maintenance of Structures and Impr	0.0	0.0	0.0	2.39
731	PP Maintenance of Power Productiotion	0.0	0.0	0.0	0.0
733	PP Maintenance of Other Pumping	174.2	348.5	174.3	100.09
747	WT Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
748	WT Maintenance of Wter Treatment	98.4	100.7	2.2	2.39
759	TD Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
760	TD Maintenance of Reservoirs and Tanks	0.0	0.0	0.0	0.0
761	TD Maintenance of Transmission and Distr	43.3	44.3	1.0	2.39
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.0
763	TD Maintenance of Services	18.6	19.0	0.4	2.3
764	TD Maintenance of Meters	0.0	0.0	0.0	0.0
765	TD Maintenance of Hydrants	0.0	0.0	0.0	0.0
766	TD Maintenance of Miscellaneous Plant	1,277.4	1,314.7	37.3	2.9
Total N	Maintenance Expense	2,318.4	2,541.7	223.4	9.6
	L C IF				
	strative & General Expenses:		0.0	0.0	
791	AG Admin and General Salaries	0.0	0.0	0.0	0.0
792	AG Office Supplies and Other Exp	71.2	72.9	1.7	2.3
793	AG Property Insurance	90.8	93.0	2.2	2.4
794	AG Injuries and Damages	522.4	648.7	126.4	24.2
795	AG Employees' Pensions and Benefits	2,456.8	2,708.0	251.2	10.2
797	AG Regulatory Commission Expenses	96.4	89.9	(6.6)	-6.8
798	AG Outside Services Employed	721.2	737.5	16.3	2.3
799	AG Miscellaneous General Expenses	2,143.9	2,237.5	93.5	4.4
805	AG Maintenance of General Plant	71.9	73.6	1.7	2.4
811	AG Rents	633.9	647.7	13.8	2.2
	Administrative and General Expenses	6,808.6	7,308.8	500.2	7.3

ation	Year 2019 (\$000)	ORA	Cal Am	Cal Am > 0	JKA
Onoro	tion Expenses (Excluding Payroll):				
702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.0
703	SS Miscellaneous Expenses	33.1	485.2	452.1	1366.3
704	SS Purchased Water	1,225.9	1,225.9	0.0	0.0
722	PP Power production Labor and Exp	0.0	0.0	0.0	0.0
724	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.0
725	PP Miscellaneous Expenses	80.2	140.3	60.0	74.8
		2,291.4	2,263.1		
726	PP Fuel or Power Purchased for Pumping			(28.2)	-1.29
742	WT Operation Labor and Expenses	64.9	66.4	1.5	2.3
743	WT Miscellaneous Expenses	447.1	511.7	64.6	14.4
744	WT Chemicals and Filtering Materials	380.6	422.2	41.6	10.9
752	TD Storage Facilities Expenses	0.0	0.0	0.0	0.0
753	TD Transmission and Distribution	0.2	0.2	0.0	2.3
754	TD Meter Expenses	0.0	0.0	0.0	0.0
755	TD Customer Installations Expense	0.0	0.0	0.0	0.0
756	TD Miscellaneous Expenses	301.4	627.2	325.8	108.19
772	CA Meter Reading Expenses	0.0	0.0	0.0	0.0
773	CA Customer Records and Collection	62.9	64.4	1.5	2.49
774	CA Miscellaneous Customer Account	313.2	320.7	7.5	2.49
775	CA Uncollectible Accounts	364.7	1,757.1	1,392.4	381.89
999	Divisional Allocation	0.0	0.0	0.0	0.0
otal (Operation Expenses (Excluding Payroll)	5,565.4	7,884.2	2,318.8	41.79
Mainte	enance Expense				
707	SS Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
	•				
708	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.09
709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.0
710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.09
711	SS Maintenance of Wells	0.0	0.0	0.0	0.09
712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.09
713	SS Maintenance of Other Source of Supply	717.4	725.8	8.4	1.29
730	PP Maintenance of Structures and Impr	0.0	0.0	0.0	2.39
731	PP Maintenance of Power Productiotion	0.0	0.0	0.0	0.0
733	PP Maintenance of Other Pumping	179.5	359.1	179.6	100.0
747	WT Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
748	WT Maintenance of Wter Treatment	101.4	103.7	2.3	2.39
759	TD Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
760	TD Maintenance of Reservoirs and Tanks	0.0	0.0	0.0	0.0
761	TD Maintenance of Transmission and Distr	44.6	45.6	1.0	2.39
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.0
763	TD Maintenance of Services	19.1	19.6	0.4	2.39
764	TD Maintenance of Meters	0.0	0.0	0.0	0.0
765	TD Maintenance of Hydrants	0.0	0.0	0.0	0.0
766	TD Maintenance of Miscellaneous Plant	1,298.4	1,408.4	110.1	8.59
Total I	Maintenance Expense	2,360.4	2,662.2	301.8	12.89
du	intentive & Conomic Ermanage				
Admin 791	strative & General Expenses:	0.0	0.0	0.0	0.09
	Salaries Office Supplies	73.4	75.1	1.7	2.3
792 793	Property Insurance	93.6	95.9	2.2	2.3
794	Injuries and Damages	538.2	685.6	147.4	27.4
	, , , , , , , , , , , , , , , , , , , ,				
795	Pensions, Benefits & PBOP	3,031.7	3,035.2	3.4	0.19
797	Regulatory Commission	96.4	359.5	263.0	272.8
798	Outside Services	743.1	759.9	16.8	2.3
799	General Corporate	2,206.3	2,302.7	96.4	4.4
805	Dues & Membership	74.1	75.8	1.7	2.49
	Rents	649.5	663.6	14.2	2.29
811	Administrative and General Expenses	7,506.3	8,053.2	546.9	7.39

<u></u>	RAL DIVISION N WATER COMPANY A.16-07-002			
CALIFORIUA AIVERICA	WATER COM ANT A.10-07-002			
Т	ABLE 5-1			
TAXES OTI	HER THAN INCOME			
Test Year 2018 (\$000)	ORA	Cal Am	Cal Am > O	RA
OTHER TAXES				
Ad Valorem	1,613.3	1,617.5	4.2	0.3%
Franchise Taxes	0.0	0.0	0.0	0.0%
Payroll Taxes	632.0	639.3	7.3	1.2%
Other	1.1	1.1	0.0	2.4%
Non-Utility	0.0	0.0	0.0	0.0%
Total Taxes Other Than Income, At Proposed Rates	2,246.4	2,257.9	11.5	0.5%
Escalation Year 2019 (\$000)	ORA	Cal Am	Cal Am > O	RA
(4333)		300.1		
OTHER TAXES				
Ad Valorem	1,647.8	1,656.1	8.4	0.5%
Franchise Taxes	0.0	0.0	0.0	0.0%
Payroll Taxes	646.0	653.3	7.3	1.1%
Other	1.1	1.1	0.0	2.4%
Non-Utility	0.0	0.0	0.0	0.0%
Total Taxes Other Than Income, At Proposed Rates	2,294.9	2,310.6	15.7	0.7%

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 6-1 TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA Operating Revenue at Present Rates 62,125.1 62,125.1 0.0% 0.0 Deductions: 9.7% Operating Exps less uncollectibles 34,150.0 37,445.8 3,295.8 Uncollectibles 357.7 1,732.9 1,375.2 384.5% Domestic Production Activity Deduct 813.6 0.0 (813.6) -100.0% 7,303.2 Book Depreciation 7,301.4 1.9 0.0% Interest Expense 4,558.1 4,735.0 176.9 3.9% General Taxes 2,246.4 2,257.9 0.5% 11.5 Non-deductible Meals (28.8)(28.8)0.0 0.0% Total Deductions 49,398.3 Total Deductions for Federal Tax 53,446.0 4,047.7 8.2% Total Deductions for State Tax 48,584.7 4,861.3 10.0% 53,446.0 Taxable Income - State 13,540.4 8,679.1 (4,861.3) -35.9% State Income Tax @ (see below) 1,197.0 767.2 (429.7) -35 9% Less: Amort Deferred State ITC 0.0 0.0 0.0 0.0% STATE INCOME TAXES 1,197.0 (429.7) -35.9% 767.2 (25.8) Estimated State tax for 2017 1,139.0 1,113.2 -2.3% Taxable Income - Federal 11,587.8 7,565.9 (4,021.9) -34.7% Federal Income Tax @ (See below) 1,134.9 -34.7% 1,738.2 (603.3)Less: Amort Deferred Federal ITC (44.7) (44.7) 0.0 0.0% FEDERAL INCOME TAX (603.3)1,693.5 1,090.2 -35.6% State Income Tax Rate 8.84% 8.84% 0.0% 0.0% Federal Income Tax Rate 15.00% 15.00% 0.0% 0.0% **Total Income Taxes for Revenues at Present Rates** 2,890.5 1,857.4 (1,033.0) -35.7%

CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 6-2 TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA Operating Revenue at Proposed Rates 58,374.5 14.0% 66,570.7 8,196.1 Deductions: 9.7% Operating Expenses excluding uncollectibles 34,150.0 37,445.8 3,295.8 Uncollectibles 339.6 1,758.9 1,419.3 417.9% Domestic Production Activity Deduct 486.7 761.9 275.2 56.5% 0.0% Book Depreciation 7,301.4 7,303.2 1.9 Interest Expense 4,558.1 4,735.0 176.9 3.9% General Taxes 2,246.4 2,257.9 0.5% 11.5 Non-deductible Meals (28.8)(28.8)0.0 0.0% Total Deductions 49,053.4 54,234.0 10.6% Total Deductions for Federal Tax 5,180.6 Total Deductions for State Tax 48,566.7 53,472.1 4,905.4 10.1% 33.6% Taxable Income - State 9,807.9 13,098.6 3,290.8 State Income Tax @ (see below) 867.0 1,157.9 290.9 33.6% Less: Amort Deferred State ITC 0.0 0.0 0.0 0.0% STATE INCOME TAXES 1,157.9 290.9 867.0 33.6% Estimated State tax for 2017 1,139.0 1,113.2 (25.8)-2.3% Taxable Income - Federal 8,182.1 11,223.5 3,041.3 37.2% Federal Income Tax @ (See below) 1,227.3 37.2% 1,683.5 456.2 Less: Amort Deferred Federal ITC (44.7) (44.7) 0.0 0.0% FEDERAL INCOME TAX 1,182.6 1,638.8 456.2 38.6% State Income Tax Rate 8.84% 8.84% 0.0% 0.0% Federal Income Tax Rate 15.00% 15.00% 0.0% 0.0% Total Income Taxes for Revenues at Proposed Rates 2,049.7 2,796.8 747.1 36.5%

m > ORA
6.6) 0.09
8.5 4.99
5.4 2.09
0.0
0.0
3.0 5.09
2.2 383.59
1.1 451.29
8.9 752.29
8.3 0.39
.0% 0.09
7.8 1.09
1107
m > ORA
8.3 0.39
2.6 3.09
5.8 1.39
0.0
0.0
6.7 3.09
1.1 451.29
6.3 531.49
5.2 605.59
8.2 5.19
.0% 0.09
6.1 2.19
8

CENTRAL CALIFORNIA AMERICAN W.	DIVISION ATER COMPANY A.16-07-002			
	LE 8-1 SERVE & EXPENSE			
st Year 2018 (\$000)	ORA	Cal Am	Cal Am > O	RA
100 (4000)	OREI	Currin	Cui i i i i	
Depreciation Reserve - Beginning of Year	102,669.7	102,670.2	0.4	0.0
Annual Accruals including Contribution Depreciation	7,301.7	7,302.9	1.2	0.0
Retirements/Debits to Depreciation	270.3	275.8	5.4	2.0
(Salvage) Cost of Removal	(296.7)	(296.7)	0.0	0.0
Depreciation Reserve Adjustment	0.0	0.0	0.0	0.
Net Acrual	6,734.6	6,730.5	(4.2)	-0.
Depreciation Reserve - End of Year	109,404.3	109,400.6	(3.7)	0.0
Depreciation Reserve Weighting Factor (6-Year Average)	47.01%	47.01%	0.0%	0.0
Weighted Average Depreciation Reserve	105,835.7	105,834.1	(1.5)	0.
Deprec. expense related to CIAC	794.5	794.5	0.0	0.
Allocated GO Depreciation Expense	794.2	794.8	0.6	0.
Deprec. expense for summary of earnings calc.	7,301.4	7,303.2	1.9	0.
calation Year 2019 (\$000)	ORA	Cal Am	Cal Am > O	RA
Depreciation Reserve - Beginning of Year	109,404.3	109,400.6	(3.7)	0.
Annual Accruals including Contribution Depreciation	7,621.1	7,625.6	4.6	0.
Retirements/Debits to Depreciation	453.5	459.4	5.8	1.
Salvage/Cost of Removal	(243.6)	(243.6)	0.0	0.
Depreciation Reserve Adjustment	0.0	0.0	0.0	0.
Net Acrual	6,923.9	6,922.7	(1.3)	0.
Depreciation Reserve - End of Year	116,328.3	116,323.3	(5.0)	0.
Depreciation Reserve Weighting Factor (6-Year Average)	47.01%	47.01%	0.0%	0.
Weighted Average Depreciation Reserve	112,659.3	112,655.0	(4.3)	0.
Deprec. expense related to CIAC	803.4	803.4	0.0	0.
Allocated GO Depreciation Expense	906.3	907.1	0.8	0.
Deprec. expense for summary of earnings calc.	7,724.0	7,729.3	533.3%	0.

	CENTRAL DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002					
TABLE 9 WEIGHTED AVERAGE RAT	-					
t Year 2018 (\$000)	ORA	Cal Am	Cal Am > C	ORA		
Weighted Average Plant In Service including advances for construction	291,770.1	294,747.8	2,977.8	1.0		
Additions to Rate Base:						
Materials and Supplies	272.7	278.9	6.2	2.3		
Working Cash, Operational	2,885.7	3,239.8	354.2	12.3		
Working Cash, Lead Lag	1,419.6	3,780.9	2,361.2	166.3		
Total Additions to Rate Base	4,578.0	7,299.6	2,721.6	59.5		
Deductions from Rate Base:						
Weighted Average Depreciation Reserve	(105,835.7)	(105,834.1)	1.5	0.0		
Advances for Construction	(1,004.7)	(1,004.7)	0.0	0.0		
Unamortized Advances (20-Year Amortization)	0.0	0.0	0.0	0.0		
Contribution In Aid of Contruction (Including Def Rev on CAC)	(18,821.4)	(18,821.4)	0.0	0.0		
Unamortized Contribution (20-Year Amortization)	0.0	0.0	0.0	0.0		
Accumulated Deferred Federal Income Taxes	(18,990.1)	(19,018.6)	(28.5)	0.2		
Accumulated Deferred State Income Taxes	(5,602.0)	(5,604.4)	(2.5)	0.0		
Total Deductions from Rate Base	(150,253.7)	(150,283.2)	(29.5)	0.0		
Weighted Average Rate Base	146,094.3	151,764.2	5,669.9	3.9		
Interest Calculation (for Tax Deductions):						
Weighted Avg. Rate Base less customer deposits in Working Cash	146,094.3	151,764.2	5,669.9	3.9		
Weighted Cost of Debt	3.12%	3.12%	0.0%	0.0		
Interest Expense	4,558.1	4,735.0	176.9	3.9		
Required return after tax (in \$)						
Weighted Cost of Capital	8.41%	8.41%	0.0%	0.0		
Required Return	12,286.5	12,763.4	476.8	3.9		

CENTRAL DIV CALIFORNIA AMERICAN WATE				
TABLE 9				
WEIGHTED AVERAGE RATE BA	SE - ESCALATION YEAR			
lation Year 2019 (\$000)	ORA	Cal Am	Cal Am > 0	RA
Weighted Average Plant In Service including advances for construction	302,013.2	308,209.3	6,196.1	2.1
Additions to Rate Base:				
Materials and Supplies	280.9	287.3	6.4	2.3
Working Cash, Operational	2,449.2	3,784.1	1,334.8	54.5
Working Cash, Lead Lag	1,625.0	4,009.9	2,385.0	146.8
Total Additions to Rate Base	4,355.1	8,081.4	3,726.2	85.6
Deductions from Rate Base:				
Weighted Average Depreciation Reserve	(112,659.3)	(112,655.0)	4.3	0.0
Advances for Construction	(969.4)	(969.4)	0.0	0.0
Unamortized Advances (20-Year Amortization)	0.0	0.0	0.0	0.0
Contribution In Aid of Contruction (Including Def Rev on CAC)	(18,395.7)	(18,395.7)	0.0	0.0
Unamortized Contribution (20-Year Amortization)	0.0	0.0	0.0	0.0
Accumulated Deferred Federal Income Taxes	(20,812.3)	(20,901.0)	(88.7)	0.4
Accumulated Deferred State Income Taxes	(5,895.8)	(5,905.1)	(9.3)	0.2
Total Deductions from Rate Base	(158,732.5)	(158,826.1)	(93.6)	0.1
Weighted Average Rate Base	147,635.8	157,464.5	9,828.7	6.7
Interest Calculation (for Tax Deductions):				
Weighted Avg. Rate Base less customer deposits in Working Cash	147.635.8	157,464.5	9.828.7	6.7
Weighted Cost of Debt	3.12%	3.12%	0.0%	0.0
Interest Expense	4,606.2	4,912.9	306.7	6.7
Required return after tax (in \$)				
Weighted Cost of Capital	8.41%	8.41%	0.0%	0.0
Required Return	12,416.2	13,242.8	826.6	6.7

IV	SOUTHERN DIVISION -	- RESULTS OF OPERATIONS TABLES
1 V .	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	- 1111111111111111111111111111111111111

		CALIFORNIA AMERICA	WHILE COMPANY AND UT			
			TABLE 1-1 EARNINGS - TEST YEAR			
		SUMMERTO				
1 \$7	2010	(0000)	ORA-	Cal Am-		NTS 4
st Yea	ır 2018	(\$000)	Present Rates	Present Rates	Cal Am > C)KA
Tota	al Rever	1110	97,624.8	97,687.0	62.1	0.1
1000			77,0240	27,007.0	02.1	0.1
_	Оре	eration and Maintenance Expenses:	6,861.7	7.718.7	856.9	12.5
		Purchased Water	46,843.0	46,938.9	96.0	0.2
		Purchased Power	2,460.6	2,516.7	56.0	2.3
		Chemicals	97.0	93.6	(3.4)	-3.5
		Operation and Maintenance	3,240.9	4,699.3	1,458.4	45.0
		Customer Accounting	685.5	701.9	16.4	2.4
	Cor	Uncollectibles eral and Administrative Expenses:	489.6	550.3	60.7	12.4
	Ger	Insurance	1,006.8	1.231.8	225.0	22.3
		Pensions and Benefits	2,240.3	2,551.9	311.6	13.9
		Regulatory Expense	167.5	156.1	(11.4)	-6.8
		Rents	844.3	858.7	14.3	1.7
		Outside Services	463.0	473.3	10.3	2.2
		Other Administrative & General	2,114.3	2,284.8	170.5	8.1
		Subtotal	67,514.6	70,776.0	3,261.4	4.8
-		vice Company zens Acquisition Premium	3,696.1 1,322.9	5,016.3 1,322.9	1,320.2	35.7
		Return on Rate Base	663.2	1,013.7	350.5	52.8
		erved	0.0	0.0	0.0	0.0
		al O&M and G&A Expenses	73,196.8	78,128.9	4,932.1	6.7
		Depreciation	9,076.4	9,075.9	(0.5)	0.0
		General Taxes	2,176.7	2,194.4	17.7	0.0
		ating Expenses	84,449.9	89,399.2	4,949.3	5.9
Inco		ore taxes	13,174.9	8,287.8	(4,887.2)	-37.1
-		e Income Taxes	742.7	273.6 787.7	(469.1)	-63.2
Inco	me Aft	eral Income Taxes	1,016.3 11,415.9	7,226.6	(228.7) (4,189.4)	-22.5 - 36.7 °
псо		ighted Average Rate Base	153,946.8	167,401.3	13,454.4	8.7
Retu		Rate Base at Present Rates	7.42%	4.32%	-3.10%	-41.8
			ORA-	Cal Am-		
st Year	ır 2018	(\$000)	Proposed Rates	Proposed Rates	Cal Am > C	ORA
Tota	al Rever	ue	99,648.8	109,866.7	10,217.8	10.3
					-,	
+	Ope	eration and Maintenance Expenses:	6,861.7	7,718.7	856.9	12.5
_		Purchased Water	46,843.0	46,938.9	96.0	0.2
		Purchased Power	2,460.6	2,516.7	56.0	2.3
		Chemicals	97.0	93.6	(3.4)	-3.:
		Operation and Maintenance	3,240.9	4,699.3	1,458.4	45.0
		Customer Accounting			16.4	2.
			685.5	701.9	16.4	
	C	Uncollectibles		701.9 613.3	114.5	
	Ger	Uncollectibles neral and Administrative Expenses:	685.5 498.8	613.3	114.5	23.
	<u>Ger</u>	Uncollectibles eral and Administrative Expenses: Insurance	685.5 498.8 1,006.8	613.3 1,231.8	114.5 225.0	23.0
	Ger	Uncollectibles eral and Administrative Expenses: Insurance Pensions and Benefits	685.5 498.8 1,006.8 2,240.3	613.3 1,231.8 2,551.9	225.0 311.6	23.0 22.1 13.9
	<u>Ger</u>	Uncollectibles eral and Administrative Expenses: Insurance	685.5 498.8 1,006.8	613.3 1,231.8	114.5 225.0	23.0 22 13.9 -6.8
	Ger	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0	613.3 1,231.8 2,551.9 156.1 858.7 473.3	225.0 311.6 (11.4) 14.3 10.3	23. 22. 13. -6. 1.
	Ger	Uncollectibles eral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8	225.0 311.6 (11.4) 14.3 10.3 170.5	23. 22. 13. -6. 1. 2.
		Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3	23. 22. 13. -6. 1. 2. 8. 4.
	Ser	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2	23. 22. 13. -6. 1. 2. 8. 4. 35.
	Serv	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0	23. 22. 136. 1. 2. 8. 4. 35. 0.0
	Ser- Citi: GO	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2	23. 22. 13. -6. 1. 2. 8. 4. 35. 0. 52.
	Serr Citi: GO Res	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5	23. 22. 13. -6. 1. 2. 8. 4. 35. 0. 52. 0.
	Serr Citi: GO Res	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base erved al O&M and G&A Expenses Depreciation	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2 0.0 73,205.9 9,076.4	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7 0.0 78,191.9	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5 0.0 4,985.9 (0.5)	23. 22. 13. -6. 1. 2. 8. 4. 4. 35. 0. 52. 0. 6.
	Serr Citi: GO Res	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base erved al O&M and G&A Expenses Depreciation General Taxes	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2 0.0 73,205.9 9,076.4 2,176.7	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7 0.0 78,191.9 9,075.9 2,194.4	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5 0.0 4,985.9 (0.5)	23. 22. 136. 1. 2. 8. 4. 35. 0. 52. 0. 6. 0. 0.
	Serr Citi: GO Res Tot:	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base erved al O&M and G&A Expenses Depreciation General Taxes ating Expenses	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2 0.0 73,205.9 9,076.4 2,176.7 84,459.0	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7 0.0 78,191.9 9,075.9 2,194.4 89,462.2	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5 0.0 4,985.9 (0.5) 17.7 5,003.2	23.1 22. 136. 1. 2. 8. 4. 35. 0. 52. 0. 6. 0. 5.
	Serr Citi: GO Ress Total	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Vice Company zens Acquisition Premium Return on Rate Base erved al O&M and G&A Expenses Depreciation General Taxes ating Expenses ore taxes	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2 0.0 73,205.9 9,076.4 2,176.7 84,459.0 15,189.8	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7 0.0 78,191.9 9,075.9 2,194.4 89,462.2 20,404.5	114.5 225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5 0.0 4,985.9 (0.5) 17.7 5,003.2 5,214.7	23.1 13.5 -6.1 1.1 2.2.2 8.8 4.4 35.5 0.0 6.6 0.0 0.0 0.0 33.4
	Serr Citi: GO Res Tot: al Oper: ome befo	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base erved al O&M and G&A Expenses Depreciation General Taxes atting Expenses ter taxes te Income Taxes	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2 0.0 73,205.9 9,076.4 2,176.7 84,459.0 15,189.8 920.8	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7 0.0 78,191.9 9,075.9 2,194.4 89,462.2 20,404.5 1,344.7	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5 0.0 4,985.9 (0.5) 17.7 5,003.2 5,214.7	23.1 136.5 1.1 2.2 8. 4.9 355. 0.0 0.0 0.0 0.0 0.3 34.4 46.4
Inco	Serr Citi: GO Ress Tot: al Oper: ome befo Stat Fed	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Vice Company Zens Acquisition Premium Return on Rate Base erved al O&M and G&A Expenses Depreciation General Taxes ating Expenses re Income Taxes eral Income Taxes	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2 0.0 73,205.9 9,076.4 2,176.7 84,459.0 15,189.8 920.8 1,318.6	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7 0.0 78,191.9 9,075.9 2,194.4 89,462.2 20,404.5 1,344.7 4,981.8	114.5 225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5 0.0 4,985.9 (0.5) 17.7 5,003.2 5,214.7 423.9 3,663.2	23.0 22 13.9 -6.8 1 2 8. 4.9 35. 0.0 6.3 0.0 0.0 5.5 5.2.4 4.9 4.9 4.9 4.9 4.9 4.9 4.9 4.9 4.9 4
Inco	Serr Citi: GO Res Tot: al Oper: ome befo Stat Fed	Uncollectibles teral and Administrative Expenses: Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Vice Company Zens Acquisition Premium Return on Rate Base erved al O&M and G&A Expenses Depreciation General Taxes ating Expenses re Income Taxes eral Income Taxes	685.5 498.8 1,006.8 2,240.3 167.5 844.3 463.0 2,114.3 67,523.8 3,696.1 1,322.9 663.2 0.0 73,205.9 9,076.4 2,176.7 84,459.0 15,189.8 920.8	613.3 1,231.8 2,551.9 156.1 858.7 473.3 2,284.8 70,839.0 5,016.3 1,322.9 1,013.7 0.0 78,191.9 9,075.9 2,194.4 89,462.2 20,404.5 1,344.7	225.0 311.6 (11.4) 14.3 10.3 170.5 3,315.3 1,320.2 0.0 350.5 0.0 4,985.9 (0.5) 17.7 5,003.2 5,214.7	23.0 22 13.9 1 2 8. 4.9 35. 0.0 0.0 0.0 0.0 34 46.0

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 1-2 SUMMARY OF EARNINGS - ESCALATION YEARS ORA 2019 2019-2020 Increase For Illustrative Purposes (\$000)ORA 2020 Total Revenue 103,892.8 109,742,2 5.849.5 5.6% Operation and Maintenance Expenses: 7,911.4 8,006.4 94.9 1.2% Purchased Water 46,925.8 47,995.7 1.069.9 2.3% Purchased Power 2,536.3 2,594.1 57.8 2.3% Chemicals 99.9 102.2 2.3 2.3% Operation and Maintenance 3,247.5 3,321.5 74.0 2.3% Customer Accounting 706.4 722.5 16.1 2.3% 0.5% Uncollectibles 517.9 520.6 2.7 General and Administrative Expenses: 1,037.4 23.7 Insurance 1,061.1 2 3% Pensions and Benefits 2,854.3 2,919.4 65.1 2.3% 2.3% Regulatory Expense 167.5 1713 3.8 Rents 864.1 883.8 19.7 2.3% 477.1 487.9 10.9 2.3% Outside Services Other Administrative & General 2,177.2 2,226.8 49.6 2.3% 2.1% Subtotal 69.522.8 71.013.4 1 490 5 2.3% Service Company 3,810.2 3,897.1 86.9 Citizens Acquisition Premium 1,331.6 1.361.9 30.4 2 3% GO Return on Rate Base 626.8 968.3 341.5 54.5% San Clemente Dam 641.1 143 2.3% 626.8 Total O&M and G&A Expenses 75,918.2 77,881.8 1,963.6 2.6% 9,984.0 10.211.6 2.3% Depreciation 227.6 General Taxes 2,327.2 2,380.2 53.1 2.3% 2.5% **Total Operating Expenses** 88,229,4 90,473.6 2.244.3 Income before taxes 15,663.4 19,268.6 3,605.2 23.0% Total Income Taxes 6.4% 2.496.4 2.657.1 160.7 Income After Tax 13,167.0 16,611.4 3 444 5 26.2% Weighted Average Rate Base 164,008.5 197,520.0 33,511.5 20.4% Return on Rate Base 8.03% 8.41% 0.0 4.8% * Assumed escalation factors of 2.28% for composite and 1.20% for labor, for 2018. w/o income tax Net-to-Gross (NTG) Multiplier for Other Offset Filings with income tax effect Calculations effect 1 Uncollectibles Rate 0.51410% 0.51410% 100% - [1] 100% - (Uncollectibles Rate) 99.48590% 99.48590% Local Franchise Tax Rate 0.00000% 0.00000% 4 Local Franchise Tax 0.00000% 0.00000% [2] x [3] 5 Business License Rate 0.00000% 0.00000% 6 Business License cost 0.00000% 0.00000% [2] x [5] Subtotal 0.51410% 0.51410% [1+4+6] 8 100% - Subtotal 99.48590% 99.48590% 100% - [7] Amount subject to California Franchise Tax (CCFT) and Federal Income Tax (FIT) California Corporate Franchise Tax Rate 8.84% 10 California Corporate Franchise Tax 8.79455% [8] x [9] 11 American Jobs Creation Act Rate 0.00% 12 American Jobs Creation Act deductions * 0.00000% [8-1]x[11]xprod% 13 Federal Income Tax Rate 15.00% 14 Federal Income Tax 13.60370% [8-10-12] x 13 15 Total Taxes Paid 22.91236% 0.51410% [7+10+14] 77.08764% 99.48590% 16 Net After Taxes 100% - [15] NTG Multiplier 1.00517 1.29722 1 / [16] Capital Structure NTG Multiplier 1.00517 47.0% 0.47243 Debt w/o income taxes Equity 53.0% 1.29722 0.68753 with income taxes 100.0% 1.15996 Wtd. NTG Multiplier Total * prod% = ratio of total well and surface water to total water supply.

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-1 AVERAGE WATER SALES PER CUSTOMER (OR PER CONNECTION) Test Year 2018 (CCF/connection/year)* ORA Cal Am > ORA Cal Am Metered Average Water Sales: Residential 189.6 189.6 0.0 0.0% Multiresidential 0.0 0.0% 0.0 0.0 840.3 840.3 Commercial 0.0 0.0% Industrial 3,602.7 3,602.7 0.0 0.0% 1,884.8 1,884.8 Public Authority 0.0 0.0% Sales for Resale 0.0 0.0 0.0 0.0% Other 1,484.3 1,484.3 0.0 0.0% Construction 771.0 771.0 0.0 0.0% Golf Courses 0.0 0.0 0.0 0.0% 0.0% Irrigation Gravity 0.0 0.0 0.0 Irrigation Pressure 0.0% 0.0 0.0 0.0 Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0 0.0 0.0 0.0% **Private Fire Service Water Sales:** 0.0 0.0 0.0 0.0% 1-1/2" 0.0 0.0 0.0 0.0% 2" 0.0 0.0 0.0 0.0% 3" 0.0 0.0 0.0 0.0% 4" 0.0 0.0 0.0 0.0% 6" 0.0% 0.0 0.0 0.0 8" 0.0 0.0 0.0 0.0% 10" 0.0 0.0 0.0 0.0% 12" 0.0 0.0 0.0 0.0% 0.0% Reserved 0.0 0.0 0.0 Hydrants 0.0 0.0 0.0 Escalation Year 2019 (CCF/connection/year)* ORA Cal Am Cal Am > ORA Metered Average Water Sales: Residential 189.5 189.5 0.0 0.0% Multiresidential 0.0 0.0 0.0 0.0% 841.0 841.0 0.0 0.0% Commercial Industrial 3,602.7 3,602.7 0.0 0.0% 1,884.2 Public Authority 0.0% 1,884.2 0.0 Sales for Resale 0.0 0.0 0.0 0.0% 1,538.5 Other 1,538.5 0.0 0.0% 0.0% Construction 771.0 771.0 0.0 Golf Courses 0.0 0.0 0.0 0.0% Irrigation Gravity 0.0 0.0 0.0 0.0% 0.0% Irrigation Pressure 0.0 0.0 0.0 Reserved 0.0 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0 0.0 0.0 0.0% **Private Fire Service Water Sales:** 1" 0.0 0.0 0.0 0.0% 1-1/2' 0.0 0.0 0.0 0.0% 2" 0.0 0.0 0.0 0.0%3" 0.0 0.0% 0.0 0.0 4" 0.0% 0.0 0.0 0.0 6" 0.0 0.0 0.0 0.0% 8" 0.0% 0.0 0.0 0.0 10" 0.0 0.0 0.0 0.0% 12" 0.0% 0.0 0.0 0.0 Reserved 0.0 0.0 0.0 0.0% Hydrants 0.0 0.0 0.0 0.0%

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-2 AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS) Cal Am Test Year 2018 ORA Cal Am > ORA **Metered Customers (Service Connections):** Residential 62,637 62,637 0 0% Multiresidential 0 0 0% 5,692 Commercial 5,692 0 0% Industrial 228 228 0 0% Public Authority 810 810 0 0% Sales for Resale 0 0% 1 1 Other 14 14 0% 0 Construction 5 5 0 0% Golf Courses 0 0 0 0% Irrigation Gravity 2 0 0% Irrigation Pressure 44 0% 44 0 Reserved 0 0 0 0% Reserved 0 0 0 0% Unmetered Customers 0 0 0 0% Subtotal: Metered Customers 69,433 69,433 0 0% **Private Fire Service (Service Connections):** 0 0 0 0% 1-1/2" 0 0 0 0% 2" 0 0 0 0% 3" 0 0 0 0% 4" 315 315 0 0% 6" 317 317 0 0% 8" 237 0 237 0% 10" 0 0% 31 31 12" 0 0 0 0% Reserved 0 0 0 0% Hydrants 210 210 0 0% Subtotal: Private Fire Service 1,110 1,110 0 0% **Total Service Connections** 70,543 70,543 0 0% Escalation Year 2019 ORA Cal Am Cal Am > ORA **Metered Customers (Service Connections):** 62,749 62,749 Residential 0 0% Multiresidential 0 0% 0 Commercial 5,695 5,695 0 0% Industrial 228 228 0 0% Public Authority 812 812 0 0% Sales for Resale 0 0% 1 1 Other 12 12 0 0% Construction 5 0 0% Golf Courses 0 0 0 0% Irrigation Gravity 0 0% 2 2 Irrigation Pressure 44 44 0 0% Reserved 0 0 0 0% Reserved 0 0 0 0% Unmetered Customers 0 0% 0 0 Subtotal: Metered Customers 69,548 69,548 0 0 Private Fire Service (Service Connections): 0 0 0 0% 1-1/2" 0 0 0 0% 2" 0 0 0 0% 3" 0 0 0 0% 4" 319 319 0 0% 6" 319 319 0 0% 8" 237 237 0 0% 10" 31 31 0 0% 12" 0 0 0 0% Reserved 0 0 0 0% Hydrants 210 210 0 0% Subtotal: Private Fire Service 1,116 1,116 0 0% **Total Service Connections** 70,664 70,664 0 0%

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-3 TOTAL SALES AND SUPPLY Test Year 2018 (KCCF) ORA Cal Am Cal Am > ORA Metered Customers (Service Connections): 11,875,975 11,875,975 Residential 0% Multiresidential 4,782,988 Commercial Industrial 4.782.988 0 0% 0% 821,416 821,416 Public Authority 1,526,688 1,526,688 0 0% 0% Sales for Resale 20,780 20,780 Other 0% 0% Construction 3,855 3,855 Golf Courses Irrigation Gravity 0% 0% 0 0 Irrigation Pressure 0 0% Reserved 0 0 0% Reserved Unmetered Customers 0 0% Subtotal: Metered Customers 19,031,702 19,031,702 0 0% Private Fire Service (Service Connections): 0 0 0 0% 1-1/2" 0% 0 0 0 0 0% 0% 0 4" 0% 6" 0 0% 0% 10" 0 0% Reserved 0 0 0% Subtotal: Private Fire Service Total Sales Hydrants 0% 0% 0% 0 0 0 19,031,702 19,031,702 0 Unaccounted for water rate 7.1218% 0 0% 1,355,400 Unaccounted for water 1,355,400 0 0% Total Requirement (Sales + Unaccounted Water) 20,387,102 20,387,102 0.0% Total Requirement in Acre Feet 46,802.3 46,802.3 0.0% WATER SUPPLY MIX: 0 8.655.967.6 8.655.967.6 0% Produced Water 11,731,134.0 **20,387,101.6** Purchased Water 11,731,134.0 **20,387,101.6** 0% Total Supply ** 0% Escalation Year 2019 (KCCF) ORA Cal Am Cal Am > ORA Metered Customers (Service Connections): 11,890,936 11,890,936 0% Residential Multiresidential 0% 4,789,495 4,789,495 Commercial 0 0% Industrial 821,416 821,416 0% 1,529,970 Public Authority 1,529,970 0% Sales for Resale Other 18.462 18.462 0% Construction 3,855 Golf Courses 0 0 0% Irrigation Gravity 0% Irrigation Pressure 0 0 0% 0% Reserved 0 0 0% Unmetered Customers 0% Subtotal: Metered Customers 19,054,134 19,054,134 Private Fire Service (Service Connections): 0 0 0 0% 1-1/2" 0% 0 0 0 0% 0% 0% 0% 4" 0 0 0 0% 10" 0% 12" 0 0 0% Reserved 0 0% Hydrants Subtotal: Private Fire Service 0% 0 0 0 0% 19.054.134 19.054.134 0% Total Sales 7.1134% 1,355,400.0 Unaccounted for water rate 7.1134% 1,355,400.0 0% Unaccounted for water 0 0% 0% Total Requirement (Sales + Unaccounted Water) 20,409,534 20,409,534 0 0% Total Requirement in Acre Feet 46,853.8 46,853.8 0% 0% WATER SUPPLY MIX: Produced Water Purchased Water 8,653,077 11,756,457 8,653,077 0 0% 0% 20,409,534 20,409,534 0% ** Total Requirement and Total Supply may differ slightly due to rounding.

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-4 OPERATING REVENUES AT PRESENT RATES Test Year 2018 (\$000) Cal Am > ORA Cal Am METERED SALES REVENUE Residential 59,693.2 59,681.9 (11.3) 0.0% Multiresidential 0.0 0.0 0.0 0.0% 24,515.9 24,515.2 Con Business (0.8) 0.0% Industrial 4.091.3 4.090.9 (0.4)0.0% Public Authority 8,042.9 8,042.6 (0.3) 0.0% 5.3 154.0 5.3 154.0 Sales for Resale 0.0 0.0% 0.0% Other 0.0 Construction 31.6 31.6 (0.0)0.0% Golf Courses 0.0 0.0 0.0 0.0% Irrigation Gravity Irrigation Pressure 101.6 101.6 0.0 0.0% 0.0% 0.0 0.0 Reserved 0.0 Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0% 0.0 0.0 0.0 **Total Metered Revenues** 96,639.9 96,627.1 (12.8)0.0% OTHER Private Fire 698.2 773.1 74.9 10.7% Reserved Total Water Revenue 0.0% 0.0 97,338.1 97,400.2 62.1 OTHER REVENUE Method 5 Revenues 34.2 34.2 0.0 0.0% Contract Revenues 0.0 0.0% 0.0 0.0 0.0 0.0% Additional NTPS Rev 0.0 0.0 0.0 0.0% 252.6 Misc Service Revenues 0.0 0.0% Late Payment Penalty 0.0 0.0 0.0 0.0% Reconnect Fees After Hours 0.0 0.0 0.0 0.0% Mather Tank 0.0 0.0% 0.0 Reserved 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Subtotal 286.8 286.8 0.0 0.0% 0.0 0.0 Surcharge Revenues 0.0 0.0% Total Other Revenues 286.8 286.8 0.0 0.0% TOTAL OPERATING REVENUES 97,624.8 97,687.0 62.1 0.1% Revenues per Avg Customer 1,384.0 1,385.0 1.0 0.1% **Total Revenues at Present Rates, Test Year 2018** 97,624.8 97,687.0 0.1% Escalation Year 2019 (\$000) ORA Cal Am Cal Am > ORA METERED SALES REVENUE Residential Multiresidential 60,903.5 67,476.6 6,573.1 10.8% 0.0 0.0 0.0 0.0% 27,274.1 2,448.6 24,825.5 Con Business 9.9% 4,419.8 4,800.3 Industrial 380.6 8.6% Public Authority 8,160.3 8,917.5 757.2 9.3% 5.1 140.8 6.1 157.3 1.0 Sales for Resale 20.4% Construction 33.0 36.9 4.0 12.0% Golf Courses 0.0 0.0 0.0 0.0% 7.5 170.6 8.6 195.9 1.1 25.3 Irrigation Gravity 14.6% Irrigation Pressure 14.8% 0.0 0.0 0.0% Reserved 0.0 0.0 0.0 0.0% Unmetered Customers 0.0 **108,873.3** 0.0 0.0% **Total Metered Revenues** 98,666,0 10 207 3 10.3% Private Fire 745 3 745 3 0.0% 0.0 Reserved 0.0 0.0 0.0% 10.3% Total Water Revenue 99,411.3 109,618.6 10,207.3 OTHER REVENUE Method 5 Revenues 32.4 32.4 0.0 0.0% Contract Revenues 0.0 0.0 0.0 0.0% Antenna Leases Additional NTPS Rev 0.0 0.0 0.0 0.0% 0.0 0.0% 0.0 0.0 Misc Service Revenues 252.6 252.6 0.0 0.0% Late Payment Penalty 0.0 0.0 0.0 0.0% Reconnect Fees After Hours 0.0 0.0 0.0 0.0% Mather Tank 0.0 0.0 0.0 0.0% 0.0 0.0% Reserved 0.0 0.0 0.0 **285.0** 0.0 **285.0** Reserved 0.0% Subtotal 0.0 0.0% Surcharge Revenues Total Other Revenues 0.0 0.0 0.0 0.0% 285.0 285.0 0.0 0.0% TOTAL OPERATING REVENUES 10,207.3 10.2% 99,696,3 109,903.7 Revenues per Avg Customer 1,411.0 1,555.0 144.0 10.2% Total Revenues at Present Rates, Escal. Year 2019 99,696.3 109,903.7 10.2%

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 3-1 OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA Expenses(Operation, Maintenance, and A&G): 7,718.7 856.9 12.5% 6,861.7 Labor Purchased Water 46,843.0 46,938.9 0.2% 96.0 56.0 2.3% Purchased Power 2,460.6 2,516.7 Chemicals 97.0 93.6 (3.4)-3.5% Operation and Maintenance 3,240.9 4,699.3 1,458.4 45.0% 685.5 701.9 16.4 2.4% Customer Accounting Insurance (Property and Injuries & Damages) 1,006.8 1,231.8 225.0 22.3% Pensions and Benefits 2,240.3 13.9% 2,551.9 311.6 Regulatory Expense 167.5 156.1 (11.4)-6.8% Rents 844.3 858.7 14.3 1.7% Other Administrative and General 2,577.3 2,758.1 180.8 7.0% 67,025.0 70,225.7 3,200.7 4.8%Subtotal Service Company 5,016.3 1,320.2 35.7% 3,696.1 Citizens Acquisition Premium 1,322.9 1,322.9 0.0 0.0% 350.5 GO Return on Rate Base 663.2 1,013.7 52.8% Reserved 77,578.6 4,871.4 6.7% **Total Expenses excluding Uncollectibles** 72,707.2 At Present Rates Total Revenues (including deferred Revenue on CIAC) 97,624.8 97,687.0 62.1 0.1%

0.4508%

440.1

49.6

489.6

73,196.8

99,648.8

0.4508%

449.2

498.8

73,205.9

49.6

0.5141%

502.2

49.6

551.8

78,130,4

109,866.7

0.5141%

564.8

49.6

614.4

78,193.0

0.0633%

62.2

0.0

62.2

4.933.5

10,217.8

0.0633%

115.6

115.6

4,987.0

0.0

14.1%

14.1%

0.0% 12.7%

6.7%

10.3%

14.1%

25.7%

0.0%

23.2%

6.8%

Uncollectible Rate

Total Uncollectibles Expense

Uncollectible Rate

Total Uncollectibles Expense

Uncollectibles Expense

At Proposed Rates

Uncollectibles Expense

Leak Adjustment - Uncollectibles

Total Expenses including Uncollectibles (at Present Rate)

Leak Adjustment - Uncollectibles

Total Expenses including Uncollectibles (at Proposed Rate)

Total Revenues (including deferred Revenue on CIAC)

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002

TABLE 4-1 TOTAL EXPENSES EXCLUDING PAYROLL (For Information Only)

	•	formation Only)			
t Year 20	018 (\$000)	ORA	Cal Am	Cal Am>	ORA
0	: F (F				
702	ion Expenses (Excluding Payroll): SS Operation Labor and Expenses	0.0	0.0	0.0	0.09
	· · · · · · · · · · · · · · · · · · ·	8.8			
	SS Miscellaneous Expenses		1,035.7	1,026.9	11674.69
	SS Purchased Water	46,843.0	46,938.9	96.0	0.29
	PP Power production Labor and Exp	0.0	0.0	0.0	0.09
	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.09
	PP Miscellaneous Expenses	5.8	6.0	0.1	2.39
	PP Fuel or Power Purchased for Pumping	2,460.6	2,516.7	56.0	2.39
742	WT Operation Labor and Expenses	(0.1)	(0.1)	(0.0)	2.39
	WT Miscellaneous Expenses	307.0	312.4	5.4	1.89
	WT Chemicals and Filtering Materials	97.0	93.6	(3.4)	-3.59
	TD Storage Facilities Expenses	0.6	0.6	0.0	2.39
	TD Transmission and Distribution	0.0	0.0	0.0	2.39
	TD Meter Expenses	9.5	9.7	0.2	2.39
	TD Customer Installations Expense	0.0	0.0	0.0	0.09
	TD Miscellaneous Expenses	537.0	862.0	325.0	60.59
	CA Meter Reading Expenses	1.2	1.2	0.0	2.39
	CA Customer Records and Collection	106.1	108.6	2.5	2.49
774	CA Miscellaneous Customer Account	578.3	592.1	13.8	2.49
	CA Uncollectible Accounts	549.9	550.3	0.3	0.19
999	Divisional Allocation	0.0	0.0	0.0	0.09
Total O	peration Expenses (Excluding Payroll)	51,504.7	53,027.6	1,522.9	3.0%
	nance Expense		•		
	SS Maintenance of Structures and Impr	2.0	2.0	0.0	2.39
	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.09
	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.09
	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.09
	SS Maintenance of Wells	0.7	0.7	0.0	2.39
	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.09
	SS Maintenance of Other Source of Supply	37.0	37.9	0.8	2.39
	PP Maintenance of Structures and Impr	27.8	28.4	0.6	2.39
	PP Maintenance of Power Productiotion	2.7	14.9	12.1	444.19
	PP Maintenance of Other Pumping	55.3	60.2	4.8	8.79
	WT Maintenance of Structures and Impr	1.5	1.5	0.0	2.39
748	WT Maintenance of Wter Treatment	1,159.0	1,159.3	0.3	0.09
759	TD Maintenance of Structures and Impr	17.9	18.3	0.4	2.39
760	TD Maintenance of Reservoirs and Tanks	0.3	0.3	0.0	2.39
761	TD Maintenance of Transmission and Distr	106.5	157.2	50.7	47.69
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.09
763	TD Maintenance of Services	30.7	42.4	11.7	38.09
764	TD Maintenance of Meters	16.3	16.7	0.4	2.39
765	TD Maintenance of Hydrants	3.8	13.3	9.5	252.49
	TD Maintenance of Miscellaneous Plant	910.7	920.0	9.3	1.09
Total M	Iaintenance Expense	2,372.2	2,473.1	100.9	4.39
	1 1 0 0 1 1				
	strative & General Expenses:			0.5	
	AG Admin and General Salaries	0.0	0.0	0.0	0.0
	AG Office Supplies and Other Exp	111.9	114.6	2.6	2.4
	AG Property Insurance	160.8	164.7	3.9	2.4
	AG Injuries and Damages	846.0	1,067.1	221.1	26.1
	AG Employees' Pensions and Benefits	2,240.3	2,551.9	311.6	13.9
797	AG Regulatory Commission Expenses	167.5	156.1	(11.4)	-6.8
798	AG Outside Services Employed	463.0	473.3	10.3	2.2
799	AG Miscellaneous General Expenses	1,898.0	2,063.4	165.4	8.7
805	AG Maintenance of General Plant	104.4	106.9	2.5	2.4
811	AG Rents	844.3	858.7	14.3	1.7
	dministrative and General Expenses	6,836.3	7,556.7	720.4	10.5

ation	Year 2019 (\$000)	ORA	Cal Am	Cal Am>	UKA
Onera	tion Expenses (Excluding Payroll):				
702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.0
702	SS Miscellaneous Expenses	9.1	1,036.1	1,027.1	11332.6
703	SS Purchased Water	46,925.8	47,021.8	95.9	
			0.0	0.0	0.2
722	PP Power production Labor and Exp	0.0			0.0
724	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.0
725	PP Miscellaneous Expenses	6.0	6.1	0.1	2.3
726	PP Fuel or Power Purchased for Pumping	2,536.3	2,594.0	57.7	2.3
742	WT Operation Labor and Expenses	(0.1)	(0.2)	(0.0)	2.3
743	WT Miscellaneous Expenses	316.3	321.9	5.6	1.8
744	WT Chemicals and Filtering Materials	99.9	96.4	(3.5)	-3.5
752	TD Storage Facilities Expenses	0.6	0.6	0.0	2.3
753	TD Transmission and Distribution	0.0	0.0	0.0	2.3
754	TD Meter Expenses	9.8	10.0	0.2	2.3
755	TD Customer Installations Expense	0.0	0.0	0.0	0.0
756	TD Miscellaneous Expenses	553.2	891.3	338.0	61.1
772	CA Meter Reading Expenses	1.2	1.2	0.0	2.3
773	CA Customer Records and Collection	109.3	111.9	2.6	2.4
774	CA Miscellaneous Customer Account	595.9	610.1	14.2	2.4
775	CA Uncollectible Accounts	560.9	613.7	52.8	9.4
999	Divisional Allocation	0.0	0.0	0.0	0.0
	Operation Expenses (Excluding Payroll)	51,724.2	53,315.1	1,590.9	3.1
				,	
Mainte	enance Expense				
707	SS Maintenance of Structures and Impr	2.0	2.1	0.0	2.3
708	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.0
709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.0
710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.0
711	SS Maintenance of Wells	0.7	0.8	0.0	2.3
712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.0
713	SS Maintenance of Other Source of Supply	38.1	39.0	0.9	2.3
730	PP Maintenance of Structures and Impr	28.6	29.2	0.7	2.3
731	PP Maintenance of Power Productionion	2.8	15.3	12.5	444.1
733	PP Maintenance of Other Pumping	57.0	62.0	5.0	8.7
747	WT Maintenance of Structures and Impr	1.6	1.6	0.0	2.3
748	WT Maintenance of Wter Treatment	1,197.0	1,197.4	0.3	0.0
759	TD Maintenance of Structures and Impr	18.5	18.9	0.3	2.3
760	TD Maintenance of Reservoirs and Tanks	0.3	0.4	0.0	2.3
	TD Maintenance of Transmission and Distr	109.7	162.0	52.3	47.6
761					
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.0
763	TD Maintenance of Services	31.6	43.6	12.0	38.0
764	TD Maintenance of Meters	16.8	17.2	0.4	2.3
765	TD Maintenance of Hydrants	3.9	13.7	9.8	252.4
766	TD Maintenance of Miscellaneous Plant	843.8	853.4	9.6	1.1
Fotal I	Maintenance Expense	2,352.6	2,456.5	103.9	4.4
Admin	istrative & General Expenses:				
791	Salaries	0.0	0.0	0.0	0.0
792	Office Supplies	115.3	118.0	2.7	2.4
793	Property Insurance	165.7	169.7	4.0	2.4
794	Injuries and Damages	871.7	1,129.3	257.6	29.6
795	Pensions,Benefits & PBOP	2,854.3	2,859.3	5.0	0.2
797	Regulatory Commission	167.5	624.6	457.1	272.8
798	Outside Services	477.1	487.7	10.6	2.2
799		1,954.3	2,121.1		
	General Corporate			166.8	8.5
805	Dues & Membership	107.6	110.1	2.6	2.4
811	Rents	864.1	878.8	14.7	1.7
rotal A	Administrative and General Expenses	7,577.7	8,498.7	921.0	12.2

ER COMPANY A.16-07-002			
ER COVII ANT A.10-0/-002			
5-1			
HAN INCOME			
ORA	Cal Am	Cal Am > O	RA
1,617.3	1,628.1	10.9	0.7%
(45.1)	(46.2)	(1.0)	2.3%
553.2	560.0	6.8	1.2%
51.3	52.5	1.2	2.3%
0.0	0.0	0.0	0.0%
2.176.7	2,194.4	17.7	0.8%
ORA	Cal Am	Cal Am > O	RA
1 755 1	1 795 3	40.2	2.3%
(46.5)	(47.6)		2.3%
565.7	572.4	6.8	1.2%
52.8	54.1	1.2	2.3%
0.0	0.0	0.0	0.0%
2,327.2	2,374.2	47.1	2.0%
	1.617.3 (45.1) 553.2 51.3 0.0 2.176.7 ORA 1.755.1 (46.5) 565.7 52.8 0.0	1,617.3 1,628.1 (45.1) (46.2) 553.2 560.0 51.3 52.5 0.0 0.0	1,617.3 1,628.1 10.9 (45.1) (46.2) (1.0) (533.2 560.0 6.8 51.3 52.5 1.2 0.0 0.0 0.0

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 6-1 TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA 0.0% 97,624.8 97,624.8 0.0 Operating Revenue at Present Rates Deductions: Operating Exps less uncollectibles 72,707.2 77,578.6 4,871.4 6.7% Uncollectibles 489.6 550.3 60.6 12.4% Domestic Production Activity Deduct 0.0 0.0 0.0 0.0% 9,075.9 0.0% Book Depreciation 9,076.4 (0.5)Interest Expense 4,803.1 5,222.9 419.8 8.7% General Taxes 2,194.4 2,176.7 17.7 0.8% Non-deductible Meals (29.8) (29.8)0.0 0.0% Total Deductions Total Deductions for Federal Tax 89,223.2 94,592.2 5,369.0 6.0% Total Deductions for State Tax 89,223.2 94,592.2 5,369.0 6.0% Taxable Income - State 8,401.6 3,032.6 (5,369.0)-63.9% 742.7 268.1 -63.9% State Income Tax @ (see below) (474.6)Less: Amort Deferred State ITC 0.0 0.0 0.0% 0.0 STATE INCOME TAXES 742.7 268.1 (474.6) -63.9% Estimated State tax for 2017 1,379.0 738.4 (640.6)-46.5% Taxable Income - Federal 7,022.6 2,294.2 (4,728.4)-67.3% Federal Income Tax @ (See below) 1,053.4 344.1 -67.3% (709.3)Less: Amort Deferred Federal ITC 0.0% (37.1)(37.1)0.0 FEDERAL INCOME TAX 1,016.3 307.1 (709.3)-69.8% State Income Tax Rate 8.84% 8.84% 0.0% 0.0% Federal Income Tax Rate 15.00% 15.00% 0.0% 0.0% **Total Income Taxes for Revenues at Present Rates** 1,759.0 575.2 (1,183.9)-67.3%

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 6-2 TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA Operating Revenue at Proposed Rates 99,648.8 10.3% 109,866.7 10,217.8 Deductions: 6.7% Operating Expenses excluding uncollectibles 72,707.2 77,578.6 4,871.4 Uncollectibles 498.8 613.3 114.5 23.0% Domestic Production Activity Deduct 0.0 134.0 134.0 0.0% 9,076.4 9,075.9 Book Depreciation (0.5)0.0% Interest Expense 4,803.1 5,222.9 419.8 8.7% General Taxes 2,194.4 0.8% 2,176.7 17.7 Non-deductible Meals (29.8)(29.8)0.0 0.0% Total Deductions 89,232.3 Total Deductions for Federal Tax 94,789.2 5,556.9 6.2% Total Deductions for State Tax 89,232.3 94,655.3 5,422.9 6.1% 46.0% Taxable Income - State 10,416.5 15,211.4 4,794.9 State Income Tax @ (see below) 920.8 1,344.7 423.9 46.0% Less: Amort Deferred State ITC 0.0 0.0 0.0 0.0% STATE INCOME TAXES 920.8 1,344.7 423.9 46.0% (640.6) Estimated State tax for 2017 1,379.0 738.4 -46.5% Taxable Income - Federal 9,037.5 14,339.1 5,301.6 58.7% Federal Income Tax @ (See below) 2,150.9 58.7% 1,355.6 795.2 Less: Amort Deferred Federal ITC (37.1) (37.1) 0.0 0.0% FEDERAL INCOME TAX 1,318.6 2,113.8 795.2 60.3%

8.84%

15.00%

2,239.4

8.84%

15.00%

3,458.5

0.0%

0.0%

1,219.1

0.0%

0.0%

54.4%

State Income Tax Rate

Federal Income Tax Rate

Total Income Taxes for Revenues at Proposed Rates

		JTHERN DIVISION CAN WATER COMPANY A.16-07-002	,		
		TABLE 7-1			
	UTILIT	Y PLANT IN SERVICE			
Test Year 2018	(\$000)	ORA	Cal Am	Cal Am > C)RA
D1 1 0		200.040.0		(10.0)	0.00
	vice - Beginning of Year	290,849.2	290,805.9	(43.2)	0.09
	ions during a year and Other Adjustments:	25,121.5	26,223.4	1,101.9	4.49
	rements	931.5	931.0	(0.5)	-0.19
	es and Adjustments	0.0	0.0	0.0	0.0
	italized Interest During Construction	0.0	0.0	0.0	0.09
Net Addition		24,190.0	25,292.4	1,102.4	4.6
Net Addition	lis	24,190.0	23,292.4	1,102.4	4.0
Construction	Work in Progress Beginning Balance	7,085.3	15,862.9	8,777.6	123.99
	Work in Progress Ending Balance	2,441.1	14,587.8	12,146.7	497.6
	Work in Progress Ending Balance	(4,644.3)	(1,275.1)	3,369.2	-72.59
COLDI GCGOI		(1,017.3)	(1,2/3.1)	2,307.2	, 2.3
Plant in Serv	vice - End of Year	314,071.2	316,098.3	2,027.1	0.69
Plant Weigh		41.10%	41.10%	0.0%	0.09
	verage Plant in Service	305,967.8	316,539.9	10,572.2	3.59
	9	, in the second		- ´	
Escalation Year	2019 (\$000)	ORA	Cal Am	Cal Am > C	ORA
Plant in Serv	vice - Beginning of Year	314,071.2	316,098.3	2,027.1	0.69
	ions during a year	22,398.9	26,634.3	4,235.4	18.99
	and Other Adjustments:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,	,	
	rements	575.9	575.8	(0.1)	0.0
Sale	es and Adjustments	0.0	0.0	0.0	0.0
	italized Interest During Construction	0.0	0.0	0.0	0.0
Net Addition	ns	21,823.1	26,058.5	4,235.4	19.49
Construction	Nork in Progress Beginning Balance	2,441.1	14,587.8	12,146.7	497.69
Construction	Work in Progress Ending Balance	4,499.1	28,373.6	23,874.5	530.79
Construction	Work in Progress Net Additions	2,058.0	13,785.8	11,727.8	569.9
Plant in Serv	vice - End of Year	314,071.2	342,156.8	28,085.6	8.99
Plant Weigh		41.10%	41.10%	0.0%	0.09
Weighted A	verage Plant in Service	326,327.4	347,062.2	20,734.7	6.49

			N DIVISION ATER COMPANY A,16-07-002			
			LE 8-1			
		DEPRECIATION RE	SERVE & EXPENSE			
Tes	t Year 2018 (\$000)		ORA	Cal Am	Cal Am > O	RA
	Depreciation Reserve - Beg	inning of Year	96,002.0	96,003.0	1.1	0.0
	Annual Accruals including (Contribution Depreciation	8,473.3	8,471.6	(1.6)	0.0
	Retirements/Debits to Depre		931.5	931.0	(0.5)	-0.1
	(Salvage) Cost of Removal	Schulon	(1,305.6)	(1,305.6)	0.0	0.0
	Depreciation Reserve Adjus	stment	0.0	0.0	0.0	0.0
	Bepreeranon reserve raga		0.0	0.0	0.0	0.0
	Net Acrual		6,236.1	6,235.0	(1.1)	0.0
	D :: D D	CAZ	102 220 1	102 220 0	(0.1)	0.0
	Depreciation Reserve - End	of Year	102,238.1	102,238.0	(0.1)	0.0
	Depreciation Reserve Weig	hting Factor (6-Year Average)	47.58%	47.58%	0.0%	0.0
	Weighted Average Depre	ciation Reserve	98,969.1	98,969.6	0.5	0.0
	Deprec. expense re	lated to CIAC	776.8	776.8	0.0	0.0
	Allocated GO Depr		1,380.0	1,381.1	1.1	0.1
	Deprec. expense for summo		9,076.4	9,075.9	(0.5)	0.0
Tec	alation Year 2019 (\$000)		ORA	Cal Am	Cal Am > O	DΛ
230	alation Teal 2017 (\$000)		OKA	Cai Aiii	Cai Aii > 0	IX/A
	Depreciation Reserve - Beg	inning of Year	102,238.1	102,238.0	(0.1)	0.0
	Annual Accruals including (Contribution Depreciation	9.189.2	9.187.0	(2.2)	0.0
	Retirements/Debits to Depre		575.9	575.8	(0.1)	0.0
	Salvage/Cost of Removal		(1,028.0)	(1.028.0)	0.0	0.0
	Depreciation Reserve Adjust	stment	0.0	0.0	0.0	0.0
	Net Acrual		7,585.3	7,583.2	(2.1)	0.0
	Depreciation Reserve - End	of Year	109,823.4	109,821.2	(2.2)	0.0
	Depreciation Reserve Weig	hting Factor (6-Year Average)	47.58%	47.58%	0.0%	0.0
	Weighted Average Depre	ciation Reserve	105,847.2	105,846.1	(1.1)	0.0
	Danie	lated to CIAC	780.0	780.0	0.0	0.0
	Deprec. expense re Allocated GO Depr		1,574.8	1,576.2	0.0	0.0
	Deprec. expense for summa		1,5 /4.8 9,984.0	9,983.2	-83.0%	0.0
	Deprec. expense for summa	ry oj earnings caic.	9,904.0	7,703.4	-63.0%	0.0

CALIFORNIA AMERICAN WATE	R COMPANY A.16-07-002			
TABLE 9- WEIGHTED AVERAGE RATI	_			
WEIGHTED AVERAGE KATI	DASE - IESI IEAK			
Year 2018 (\$000)	ORA	Cal Am	Cal Am >	ORA
Weighted Average Plant In Service including advances for construction	305,967.8	316,539.9	10,572.2	3.:
Additions to Rate Base:				
Materials and Supplies	257.4	292.5	35.0	13.
Working Cash, Operational	2,414.9	2,414.9	0.0	0.
Working Cash, Lead Lag	(265.8)	2,651.4	2,917.2	-1097.
Total Additions to Rate Base	2,406.6	5,358.8	2,952.2	122.
Deductions from Rate Base:				
Weighted Average Depreciation Reserve	(98,969.1)	(98,969.6)	(0.5)	0.
Advances for Construction	(6,531.4)	(6,531.4)	0.0	0.
Unamortized Advances (20-Year Amortization)	0.0	0.0	0.0	0
Contribution In Aid of Contruction (Including Def Rev on CAC)	(23,604.7)	(23,604.7)	0.0	0
Unamortized Contribution (20-Year Amortization)	0.0	0.0	0.0	0
Accumulated Deferred Federal Income Taxes	(19,962.1)	(20,032.1)	(70.0)	0
Accumulated Deferred State Income Taxes	(5,360.2)	(5,359.7)	0.6	0
Total Deductions from Rate Base	(154,427.5)	(154,497.4)	(69.9)	0
Weighted Average Rate Base	153,946.8	167,401.3	13,454.4	8.
Interest Calculation (for Tax Deductions):				
Weighted Avg. Rate Base less customer deposits in Working Cash	153,946.8	167,401.3	13,454.4	8.
Weighted Cost of Debt	3.12%	3.12%	0.0%	0
Interest Expense	4,803.1	5,222.9	419.8	8.
Required return after tax (in \$)				
Weighted Cost of Capital	8.41%	8.41%	0.0%	0
Required Return	12,946.9	14,078.4	1,131.5	8.

SOUTHERN DIVISION CALIFORNIA AMERICAN WATER COMPANY A.16-07-002						
CALIFORNIA AMERICAN WATE	R COMPANY A.16-07-002					
TABLE 9-	-2					
WEIGHTED AVERAGE RATE BA	SE - ESCALATION YEAR	L				
lation Year 2019 (\$000)	ORA	Cal Am	Cal Am >	ORA		
Weighted Average Plant In Service including advances for construction	326,327.4	347,062.2	20,734.7	6.		
Additions to Rate Base:						
Materials and Supplies	265.3	301.3	36.1	13		
Working Cash, Operational	2,050.4	2,050.4	0.0	0		
Working Cash, Lead Lag	(64.5)	2,848.4	2,912.8	-4519		
Total Additions to Rate Base	2,251.3	5,200.2	2,948.9	131		
Deductions from Rate Base:						
Weighted Average Depreciation Reserve	(105,847.2)	(105,846.1)	1.1	C		
Advances for Construction	(6,355.2)	(6,355.2)	0.0	C		
Unamortized Advances (20-Year Amortization)	0.0	0.0	0.0	0		
Contribution In Aid of Contruction (Including Def Rev on CAC)	(22,966.8)	(22,966.8)	0.0	0		
Unamortized Contribution (20-Year Amortization)	0.0	0.0	0.0	C		
Accumulated Deferred Federal Income Taxes	(23,366.2)	(23,576.6)	(210.4)	C		
Accumulated Deferred State Income Taxes	(6,034.9)	(6,037.2)	(2.3)	C		
Total Deductions from Rate Base	(164,570.2)	(164,781.9)	(211.7)	0		
Weighted Average Rate Base	164,008.5	187,480.4	23,471.9	14		
Interest Calculation (for Tax Deductions):						
Weighted Avg. Rate Base less customer deposits in Working Cash	164,008.5	187,480.4	23,471.9	14		
Weighted Cost of Debt	3.12%	3.12%	0.0%	C		
Interest Expense	5,117.1	5,849.4	732.3	14		
Required return after tax (in \$)						
Weighted Cost of Capital	8.41%	8.41%	0.0%	C		
Required Return	13,793.1	15,767.1	1,974.0	14		

V.	MONTEREY WASTEWATER – RESULTS OF OPERATION
	TABLES

		CALIFORNIA AMERIC	CAN WATER COMPANY A.16-07-0	02		
			TABLE 1-1			
		SUMMARY	OF EARNINGS - TEST YEAR			
			ORA-	Cal Am-		
est Year	r 2018	(\$000)	Present	Present	Cal Am > 0	ORA
			Rates	Rates		
Total	l Reve	nue	3,385.5	3,325.5	(60.0)	-1.8%
	On	eration and Maintenance Expenses:				
		Labor	989.3	1,067.5	78.2	7.9%
		Purchased Water	0.0	0.0	0.0	0.09
		Purchased Power	137.3	140.5	3.1	2.39
		Chemicals Operation and Maintenance	250.0 438.4	296.0 447.7	45.9 9.3	18.49 2.19
_		Customer Accounting	33.6	33.8	0.2	0.59
_		Uncollectibles	12.2	17.1	4.9	39.69
	Ger	neral and Administrative Expenses:				
		Insurance	45.1	52.5	7.4	16.49
		Pensions and Benefits	350.0	352.0	2.0	0.69
-		Regulatory Expense	6.3	5.7	(0.6)	-9.29
-		Rents Outside Services	9.4	9.4	(0.0)	-0.59
-		Outside Services Other Administrative & General	163.0 178.7	166.4 181.8	3.4	2.19 1.79
+		Subtotal	2.613.5	2,770.4	156.8	6.09
	Ser	vice Company	139.1	184.0	44.9	32.39
		zens Acquisition Premium	0.0	0.0	0.0	0.09
	GO	Return on Rate Base	25.0	37.2	12.2	49.0%
		erved	0.0	0.0	0.0	0.09
	Tot	al O&M and G&A Expenses	2,777.6	2,991.6	213.9	7.7%
_		Depreciation General Taxes	296.8	295.5	(1.3)	-0.49
Total	d Oper	ating Expenses	96.8 3,171.2	97.5 3,384.5	213.3	0.79 6.7 %
	_	ore taxes	214.2	(59.1)	(273.3)	-127.69
		te Income Taxes	13.7	(11.1)	(24.8)	-181.49
		leral Income Taxes	19.4	(42.6)	(62.0)	-319.99
Incor		er Tax	181.2	(5.3)	(186.5)	-102.9%
_		ighted Average Rate Base	1,943.9	2,189.3	245.3	12.6%
Retu						
1000	ırn on	Rate Base at Present Rates	9.32%	-0.24%	-9.56%	-102.6%
			ORA-	Cal Am-		
		(\$000)			-9.56% Cal Am > 0	-102.6%
st Year	r 2018	(\$000)	ORA- Proposed Rates	Cal Am- Proposed Rates	Cal Am > 0	ORA
st Year	r 2018 al Reve	(\$000)	ORA- Proposed	Cal Am- Proposed		ORA
st Year	r 2018 al Reve	(\$000) nue eration and Maintenance Expenses:	ORA- Proposed Rates	Cal Am- Proposed Rates	Cal Am > 0 290.5	ORA 8.69
st Year	r 2018 al Reve	(\$000) nue eration and Maintenance Expenses: Labor	ORA-Proposed Rates 3,362.4	Cal Am- Proposed Rates 3,652.9	Cal Am > 0 290.5	ORA 8.69
st Year	r 2018 al Reve	(\$000)	ORA- Proposed Rates 3,362.4 989.3 0.0	Cal Am- Proposed Rates 3,652.9	290.5 78.2 0.0	ORA 8.69
st Year	r 2018 al Reve	(\$000) nue eration and Maintenance Expenses: Labor	ORA-Proposed Rates 3,362.4	Cal Am- Proposed Rates 3,652.9	Cal Am > 0 290.5	7.99 0.09 2.39
st Year	r 2018 al Reve	(\$000)	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5	290.5 78.2 0.0 3.1	7.99 0.09 2.39 18.49
st Year	r 2018 al Reve	(\$000) nue eration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8	290.5 78.2 0.0 3.1 45.9 9.3 0.2	7.99 0.09 2.39 18.49 2.19
st Year	r 2018 al Reve	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7	290.5 78.2 0.0 3.1 45.9 9.3	7.99 0.09 2.39 18.49 2.19
st Year	r 2018 al Reve	(\$000) nue eration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles meral and Administrative Expenses:	989.3 0.0 137.3 250.0 438.4 33.6 12.2	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7	78.2 0.0 3.1 45.9 9.3 0.2 6.5	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89
st Year	r 2018 al Reve	(\$000) Inue Pration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Peral and Administrative Expenses: Insurance	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7	290.5 78.2 0.0 3.1 45.9 9.3 0.2 6.5	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89
st Year	r 2018 al Reve	(\$000) Comparison of the co	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0	290.5 78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0	7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49
st Year	r 2018 al Reve	(\$000) Inue Pration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Peral and Administrative Expenses: Insurance	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7	290.5 78.2 0.0 3.1 45.9 9.3 0.2 6.5	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89
st Year	r 2018 al Reve	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7	78.2 0.0 3.1 45.9 9.3 0.2 6.5	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 0.69 -9.29 -0.59
st Year	r 2018 al Reve	(\$000) The station and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles The stationard Maintenance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8	290.5 78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 0.69 -9.29 -0.59 2.19 1.79
st Year	r 2018 Il Reve Op	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 0.69 -9.29 -0.59 2.19 1.79 6.19
st Year	r 2018 Il Reve Op	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 -9.29 -0.59 2.19 1.79 6.19 32.39
st Year	r 2018 Il Reve Opp Geel	(\$000) Inue Paration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company Zens Acquisition Premium	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9	8.69 7.99 0.09 2.39 18.49 2.19 0.55 53.89 16.49 0.69 2.19 1.79 6.11 32.33 0.09
st Year	r 2018 Reve Opp Geel	(\$000) Company Compan	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 25.0	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0 37.2	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 0.69 2.19 1.79 6.19 32.39 0.09 49.09
st Year	r 2018 Reve Op	(\$000) Inue Paration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company Zens Acquisition Premium	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9	7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 -9.29 -0.59 2.19 1.79 6.19 32.39 0.09
st Year	r 2018 Reve Op	(\$000) Company Compan	989.3 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 25.0 0.0	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9,4 166.4 181.8 2,772.0 184.0 0.0 37.2 0.0	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2 0.0	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 9.29 -0.59 2.19 1.77 6.19 32.39 0.09 49.09 7.89
st Year Total	r 2018 Geel Ser Citt	(\$000) Inue Paration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base Insurance Retts Outside Services Other Administrative & General Subtotal vice Company Zens Acquisition Premium Return on Rate Base Insurance Retts Outside Services Other Administrative & General Subtotal Vice Company Zens Acquisition Premium Return on Rate Base Insurance Retts Outside Services Other Administrative & General Subtotal Vice Company Zens Acquisition Premium Return on Rate Base Insurance Retts Outside Services Other Administrative & General Own And G&A Expenses Depreciation General Taxes	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 25.0 0.0 2,777.5 296.8 96.8	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0 37.2 0.0 2,993.2 295.5 97.5	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2 0.0 215.6 (1.3) 0.6	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 0.69 -9.29 -0.59 2.19 1.79 6.11 32.33 32.33 0.09 49.09 0.09 7.89
Total	r 2018 Reve Op Ger Ser Citi GO Res Tot	(\$000) (\$000) Inue Paration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Vice Company Zens Acquisition Premium Return on Rate Base Berved Lal O&M and G&A Expenses Depreciation General Taxes Latiour Expenses	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 25.0 0.0 2,777.5 296.8 96.8 3,171.2	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0 37.2 0.0 2,993.2 295.5 97.5 3,386.1	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2 0.0 215.6 (1.3) 0.6 215.0	0RA 8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 0.69 -9.29 -0.59 2.179 6.19 32.39 0.09 49.09 7.89 -0.49 0.79 6.89
st Year Total	r 2018 Il Reve Op Ser Citit GO Res Tot	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base Insurance Return on Rate Base Insur	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 2,777.5 296.8 96.8 3,171.2 191.3	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0 37.2 0.0 2,993.2 295.5 97.5 3,386.1 266.7	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2 0.0 215.6 (1.3) 0.6 215.0 75.5	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 1.79 6.19 32.39 0.09 7.89 -0.49 0.79 6.889 39.59
st Year Total	Ser Citics GOO Ress Total Operame bef	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base ierved al O&M and G&A Expenses Depreciation General Taxes ating Expenses ore taxes te Income Taxes	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 25.0 0.0 2,777.5 296.8 96.8 96.8 3,171.2 191.3	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0 37.2 0.0 2,993.2 295.5 97.5 3,386.1 266.7	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2 0.0 215.6 (1.3) 0.6 215.0 75.5	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 0.59 2.19 1.79 6.19 32.39 0.09 49.09 0.789 -0.49 0.79 6.89 33.59 51.49
Total Total Incor	Ser Citi GO Res Total Oper bef Sta Fec	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Vice Company zens Acquisition Premium Return on Rate Base Insurance Served Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal Vice Company Zens Acquisition Premium Return on Rate Base Insurance Insura	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 25.0 0.0 2,777.5 296.8 96.8 3,171.2 191.3 11.7 16.1	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0 37.2 0.0 2,993.2 295.5 97.5 3,386.1 266.7 17.7 64.9	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2 0.0 215.6 (1.3) 0.6 215.0 75.5 6.0	8.69 7.99 0.09 2.39 18.49 2.19 0.59 53.89 16.49 1.79 6.19 32.39 0.09 49.09 0.79 6.89 39.59 51.149 302.29
Total Total Incor	Ser Citt GO Res Tol	(\$000) Inue Peration and Maintenance Expenses: Labor Purchased Water Purchased Power Chemicals Operation and Maintenance Customer Accounting Uncollectibles Insurance Pensions and Benefits Regulatory Expense Rents Outside Services Other Administrative & General Subtotal vice Company zens Acquisition Premium Return on Rate Base ierved al O&M and G&A Expenses Depreciation General Taxes ating Expenses ore taxes te Income Taxes	ORA- Proposed Rates 3,362.4 989.3 0.0 137.3 250.0 438.4 33.6 12.2 45.1 350.0 6.3 9.4 163.0 178.7 2,613.5 139.1 0.0 25.0 0.0 2,777.5 296.8 96.8 96.8 3,171.2 191.3	Cal Am- Proposed Rates 3,652.9 1,067.5 0.0 140.5 296.0 447.7 33.8 18.7 52.5 352.0 5.7 9.4 166.4 181.8 2,772.0 184.0 0.0 37.2 0.0 2,993.2 295.5 97.5 3,386.1 266.7	78.2 0.0 3.1 45.9 9.3 0.2 6.5 7.4 2.0 (0.6) (0.0) 3.4 3.1 158.5 44.9 0.0 12.2 0.0 215.6 (1.3) 0.6 215.0 75.5	

MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 1-2 SUMMARY OF EARNINGS - ESCALATION YEARS ORA 2019 For Illustrative Purposes (\$000) ORA 2020 2019-2020 Increase **Total Revenue** 3,575.2 3,700.6 125.4 3.5% Operation and Maintenance Expenses: 1,109.9 Labor 1,096.7 13.2 1.2% Purchased Water 0.0% 0.0 0.0 0.0 Purchased Power 141.5 144.7 3.2 2.3% 2.3% Chemicals 257.6 263.5 5.9 Operation and Maintenance 452.3 462.6 10.3 2.3% Customer Accounting 34.6 35.4 0.8 2.3% 0.5% Uncollectibles 12.9 13.0 0.1 General and Administrative Expenses: 46.4 47.5 1.1 2.3% Insurance Pensions and Benefits 394.8 403.8 9.0 2.3% 2.3% Regulatory Expense 0.1 6.3 6.4 Rents 9.5 9.7 0.2 2.3% Outside Services 168.0 171.8 3.8 2.3% Other Administrative & General 184.1 188.3 4.2 2.3% 2,804.8 2,856.7 51.9 1.8% Service Company 146.7 2.3% 143 4 3.3 Citizens Acquisition Premium 0.0 0.0 0.0 0.0% 50.6% GO Return on Rate Base 23.6 35.5 11.9 San Clemente Dam 23.6 24.1 0.5 2.3% 2,995.5 Total O&M and G&A Expenses 3,063.1 67.6 2.3% Depreciation 309.8 316.9 7.1 2.3% 2.3% General Taxes 99.0 101.2 2.3 2.3% Total Operating Expenses 3,481.2 76.9 3,404,3 Income before taxes 170.9 219.4 48.5 28.4% Total Income Taxes 28.1 30.3 7.7% 2.2 Income After Tax 142.8 189.1 46.3 32.4% Weighted Average Rate Base 1.979.1 2.248.8 269.7 13.6% Return on Rate Base 7.22% 8.41% * Assumed escalation factors of 2.28% for composite and 1.20% for labor, for 2018. Net-to-Gross (NTG) Multiplier for Other Offset Filings with income tax effect | w/o income tax effect | Calculations 1 Uncollectibles Rate 0.51410% 0.51410% 99.48590% 2 100% - (Uncollectibles Rate) 99.48590% 100% - [1] 0.00000% 3 Local Franchise Tax Rate 0.00000% 0.00000% 0.00000% 4 Local Franchise Tax [2] x [3] Business License Rate 0.00000% 0.00000% 0.00000% 6 Business License cost 0.00000% [2] x [5] Subtotal 0.51410% 0.51410% [1+4+6] 8 100% - Subtotal 99.48590% 99.48590% 100% - [7] Amount subject to California Franchise Tax (CCFT) and Federal Income Tax (FIT) 9 California Corporate Franchise Tax Rate 8.84% 8.79455% 10 California Corporate Franchise Tax [8] x [9] 11 American Jobs Creation Act Rate 0.00% 12 American Jobs Creation Act deductions * 0.00000% [8-1]x[11]xprod% 13 Federal Income Tax Rate 15.00% 13.60370% 14 Federal Income Tax [8-10-12] x 13 15 Total Taxes Paid 22.91236% 0.51410% [7+10+14] 16 Net After Taxes 77.08764% 99.48590% 100% - [15] **1.00517** 1 / [16] NTG Multiplier 1.29722

MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-2 AVERAGE NUMBER OF CUSTOMERS (SERVICE CONNECTIONS) Test Year 2018 ORA Cal Am Cal Am > ORA Passive Customers Village Greens Residential 21 21 0 0% White Oaks 40 40 Residential 0 0% Oak Hills Residential /Sm Commercial 446 446 0 0% Spreckels Residential / Small Commercial 329 284 (45) -14% -25% Large Commerical 40 30 (10)Industrial 2 0% 0 Public Authority 0% Sub-Total Spreckels 374 319 (55) -15% Sub-Total Passive Customers 881 826 (55) -6% Active Customers Pasadera Residential 255 255 0 0% Commercial 14 14 0 0% Sub-Total Pasadera 269 269 0 0% Las Palmas Residential 1,029 1,016 (13) -1% Golf Courses (4 EDU's) 0% Commercial (6 EDU's) 0 0% Public Authority 5EDU's) 0 0% Sub-Total Las Palmas 1,032 1,019 (13)-1% Carmel Valley Ranch Residential 0 Hotel (144 EDU's) 0 0% Sub-Total Carmel Valley Ranch 301 301 0 0% Indian Springs Residential 173 173 0 0% Small Commercial 0 0 0% Sub-Total Indian Springs 173 0% Sub-Sub-Total Active Customers 1,775 1,762 (13) -1% **Total Service Connections** 2,656 2,588 -3% (68) Escalation Year 2019 ORA Cal Am Cal Am > ORA Passive Customers Village Greens 21 21 0 0% Residential White Oaks Residential 40 40 0 0% Oak Hills Residential /Sm Commercial 0 446 446 0% Spreckels Residential / Small Commercial 327 334 2% Large Commerical 44 30 (14) 32% 2 Industrial 2 0 0% Public Authority 0 0% Sub-Total Spreckels 376 369 (7) -2% Sub-Total Passive Customers 883 876 (7) Active Customers Pasadera Residential 255 255 0 0% Commercial 14 14 0% Sub-Total Pasadera 269 269 0% Las Palmas Residential 1,034 1,016 (18)-2% Golf Courses (4 EDU's) 0% 0 Commercial (6 EDU's) 0 0% Public Authority 5EDU's) 0% Sub-Total Las Palmas 1,037 1,019 (18) Carmel Valley Ranch 0 300 300 0% Residential Hotel (144 EDU's) 0 0% Sub-Total Carmel Valley Ranch 301 301 0 0% Indian Springs Residential 173 173 0 0% Small Commercial 0 0 0 0% Sub-Total Indian Springs 173 173 0 0%

1,780

2,663

1,762

2,638

-1%

(18)

Sub-Total Active Customers

Total Service Connections

MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 2-4 OPERATING REVENUES AT PRESENT RATES Cal Am Test Year 2018 (\$000) ORA Cal Am > ORA PASSIVE 0.0% Village Greens 13.6 13.6 0.0 0.0% White Oaks 25.8 25.8 0.0 288.2 288.2 0.0% Oak Hills 0.0 Spreckels 274.9 232.9 (42.0)-15.3% 602.5 560.5 Subtotal (42.0)-7.0% ACTIVE 387.0 387.0 0.0 0.0% Pasadera Las Palmas 1,501.3 1,483.3 (18.0)-1.2% Carmel Valley Ranch 638.8 638.8 0.0 0.0% Indian Springs 248.9 248.9 0.0 0.0% 2,776.0 2,758.0 Subtotal (18.0)-0.6% TOTAL OPERATING REVENUES 3,378.4 3,318.4 (60.0) -1.8% Total Revenues at Present Rates, Test Year 2018 3.378.4 3.318.4 (60.0)-1.8% Escalation Year 2019 (\$000) Cal Am > ORA ORA Cal Am ACTIVE 10.6% 14.9 Pasadera 13.5 1.4 Las Palmas 25.7 28.4 2.7 10.6% Carmel Valley Ranch 286.2 316.5 30.3 10.6% 276.9 291.3 14.5 5.2% Indian Springs 602.2 651.1 Subtotal 49.0 8.1% ACTIVE 384.4 425.1 40.7 10.6% Pasadera Las Palmas 1,498.1 1,629.3 131.1 8.8% Carmel Valley Ranch 634.4 701.7 67.2 10.6% Indian Springs 247.2 273.4 26.2 10.6% Subtotal 2,764.1 3,029.4 265.3 9.6% TOTAL OPERATING REVENUES 3,366.3 3,680.5 314.3 9.3% Total Revenues at Present Rates, Escal, Year 2019 3.366.3 3.680.5 314.3 9.3%

MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002

TABLE 3-1 OPERATIONS & MAINTENANCE EXPENSES - TEST YEAR

Year 2018	(\$000)	ORA	Cal Am	Cal Am > O	RA
Expenses(O	peration, Maintenance, and A&G):				
	Labor	989.3	1,067.5	78.2	7.99
704	Purchased Water	0.0	0.0	0.0	0.09
1.20	Purchased Power	137.3	140.5	3.1	2.39
744	Chemicals	250.0	296.0	45.9	18.49
	Operation and Maintenance	438.4	447.7	9.3	2.1
	Customer Accounting	33.6	33.8	0.2	0.5
	Insurance (Property and Injuries & Damages)	45.1	52.5	7.4	16.4
795	Pensions and Benefits	350.0	352.0	2.0	0.6
797	Regulatory Expense	6.3	5.7	(0.6)	-9.2
811	Rents	9.4	9.4	(0.0)	-0.5
	Other Administrative and General	341.7	348.2	6.5	1.9
	Subtotal	2,601.3	2,753.3	152.0	5.8
Service Cor	mpany	139.1	184.0	44.9	32.3
	quisition Premium	_	-	0.0	0.0
	on Rate Base	25.0	37.2	12.2	49.0
Reserved		-	_	0.0	0.0
Total Expe	nses excluding Uncollectibles	2.765.4	2,974.5	209.1	7.6
At Present	Rates				
	al Revenues (including deferred Revenue on CIAC)	3,385.5	3,325.5	(60.0)	-1.8
	Uncollectible Rate	0.3617%	0.5141%	0.1524%	42.19
	Uncollectibles Expense	12.2	17.1	4.9	39.6
	Leak Adjustment - Uncollectibles	0.0	0.0		
Tota	al Uncollectibles Expense	12.2	17.1		
Total Expe	nses including Uncollectibles (at Present Rate)	2,777.6	2,991.6	213.9	7.7
At Propose	d Rates				
	al Revenues (including deferred Revenue on CIAC)	3,362,4	3,652.9	290.5	8.6
	Uncollectible Rate	0.3617%	0.5141%	0.1524%	42.19
	Uncollectibles Expense	12.2	18.8	6.6	54.4
	Leak Adjustment - Uncollectibles	0.0	0.0	0.0	J 1.T
T	al Uncollectibles Expense	12.2	18.8		
Lota					

MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002

TABLE 4-1 TOTAL EXPENSES EXECUDING PAYROLL

Year 2		formation Only) ORA	Cal Am	Cal Am > ORA	
	(4000)	911	0417244	Current C	
Operat	tion Expenses (Excluding Payroll):				
702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.0
	SS Miscellaneous Expenses	6.0	6.2	0.1	2.3
704	SS Purchased Water	0.0	0.0	0.0	0.0
722	PP Power production Labor and Exp	0.0	0.0	0.0	0.0
724	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.0
725	PP Miscellaneous Expenses	0.6	0.6	0.0	2.2
726	PP Fuel or Power Purchased for Pumping	137.3	140.5	3.1	2.3
742	WT Operation Labor and Expenses	1.9	2.0	0.0	2.3
743	WT Miscellaneous Expenses	236.8	242.2	5.4	2.3
744	WT Chemicals and Filtering Materials	250.0	296.0	45.9	18.4
752	TD Storage Facilities Expenses	0.0	0.0	0.0	0.0
753	TD Transmission and Distribution	0.0	0.0	0.0	0.0
754	TD Meter Expenses	0.0	0.0	0.0	0.0
755	TD Customer Installations Expense	0.0	0.0	0.0	0.0
756	TD Miscellaneous Expenses	44.7	45.0	0.3	0.7
772	CA Meter Reading Expenses	0.0	0.0	0.0	0.7
773	CA Customer Records and Collection	4.0	4.0	(0.0)	-0.2
774	CA Customer Records and Collection CA Miscellaneous Customer Account	29.6	29.8	0.0)	0.6
775	CA Uncollectible Accounts	17.4	29.8 17.1	(0.3)	-1.8
999	Divisional Allocation	0.0	0.0	0.0	
	Operation Expenses (Excluding Payroll)	728.4	783.2	54.8	0.0 7.5
10tai (peration expenses (excluding rayron)	720.4	763.2	54.0	7.5
Mainta	nance Expense				
707	SS Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
707		0.0	0.0	0.0	
	SS Maint of Collecting and Imp Resrv				0.0
709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.0
710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.0
711	SS Maintenance of Wells	0.0	0.0	0.0	0.0
712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.0
713	SS Maintenance of Other Source of Supply	9.0	9.2	0.2	2.3
730	PP Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
731	PP Maintenance of Power Productiotion	0.0	0.0	0.0	0.0
733	PP Maintenance of Other Pumping	(0.0)	(0.0)	0.0	-0.2
747	WT Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
748	WT Maintenance of Wter Treatment	126.2	129.1	2.9	2.3
759	TD Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
760	TD Maintenance of Reservoirs and Tanks	0.0	0.0	0.0	0.0
761	TD Maintenance of Transmission and Distr	0.0	0.0	0.0	0.0
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	0.0
763	TD Maintenance of Services	0.0	0.0	0.0	0.0
764	TD Maintenance of Meters	0.0	0.0	0.0	0.0
765	TD Maintenance of Hydrants	0.0	0.0	0.0	0.0
766	TD Maintenance of Miscellaneous Plant	13.2	13.5	0.3	2.3
1 otal N	Maintenance Expense	148.4	151.8	3.4	2.3
A.J. • •					
	strative & General Expenses:		2.0	0.0	0.0
791	AG Admin and General Salaries	0.0	0.0	0.0	0.0
792	AG Office Supplies and Other Exp	4.3	4.3	0.0	0.6
793	AG Property Insurance	5.9	5.9	(0.0)	-0.2
794	AG Injuries and Damages	39.1	46.5	7.4	18.9
795	AG Employees' Pensions and Benefits	350.0	352.0	2.0	0.6
797	AG Regulatory Commission Expenses	6.3	5.7	(0.6)	-9.2
798	AG Outside Services Employed	163.0	166.4	3.4	2.1
799	AG Miscellaneous General Expenses	171.3	174.4	3.1	1.8
805	AG Maintenance of General Plant	3.1	3.1	(0.0)	-0.2
811	AG Rents	9.4	9.4	(0.0)	-0.5
	Administrative and General Expenses	752.5	767.8	15.3	2.0

lation `	Year 2019 (\$000)	ORA	Cal Am	Cal Am > C	DRA
Onere	tion Expenses (Excluding Payroll):				
702	SS Operation Labor and Expenses	0.0	0.0	0.0	0.0
703	SS Miscellaneous Expenses	6.2	6.3	0.1	2.3
704	SS Purchased Water	0.0	0.0	0.0	0.0
722	PP Power production Labor and Exp	0.0	0.0	0.0	0.0
724	PP Pumping Labor and Expenses	0.0	0.0	0.0	0.0
725	PP Miscellaneous Expenses	0.6	0.6	0.0	2.2
726	PP Fuel or Power Purchased for Pumping	141.5	144.7	3.2	2.3
742	WT Operation Labor and Expenses	2.0	2.0	0.0	2.3
743	WT Miscellaneous Expenses	244.0	249.6	5.6	2.3
744	WT Chemicals and Filtering Materials	257.6	305.0	47.3	18.4
752				0.0	0.0
753	TD Storage Facilities Expenses TD Transmission and Distribution	0.0	0.0	0.0	
		0.0	0.0	0.0	0.0
754	TD Meter Expenses				0.0
755	TD Customer Installations Expense	0.0	0.0	0.0	0.0
756	TD Miscellaneous Expenses	46.6	46.9	0.3	0.7
772	CA Contains Bounds and Collection	0.0	0.0	0.0	0.0
773	CA Customer Records and Collection	4.1	4.1	(0.0)	-0.2
774	CA Miscellaneous Customer Account	30.5	30.7	0.2	0.6
775	CA Uncollectible Accounts	17.3	18.9	1.6	9.2
999	Divisional Allocation	0.0	0.0	0.0	0.0
totai (Operation Expenses (Excluding Payroll)	750.5	808.8	58.4	7.8
Mainte	enance Expense				
707	SS Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
708	SS Maint of Collecting and Imp Resrv	0.0	0.0	0.0	0.0
709	SS Maintenance of Lake, River and Intakes	0.0	0.0	0.0	0.0
710	SS Maintenance of Springs and Tunnels	0.0	0.0	0.0	0.0
711	SS Maintenance of Wells	0.0	0.0	0.0	0.0
712	SS Maintenance of Supply Mains	0.0	0.0	0.0	0.0
713	SS Maintenance of Other Source of Supply	9.3	9.5	0.2	2.3
730	PP Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
731	PP Maintenance of Power Productiotion	0.0	0.0	0.0	0.0
733	PP Maintenance of Other Pumping	(0.0)	(0.0)	0.0	-0.2
747	WT Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
748	WT Maintenance of Wter Treatment	130.0	133.0	3.0	2.3
759	TD Maintenance of Structures and Impr	0.0	0.0	0.0	0.0
760	TD Maintenance of Reservoirs and Tanks	0.0	0.0	0.0	0.0
761	TD Maintenance of Transmission and Distr	0.0	0.0	0.0	0.0
762	TD Maintenance of Fire Mains	0.0	0.0	0.0	
		0.0	0.0	0.0	0.0
763 764	TD Maintenance of Services	0.0	0.0	0.0	
	TD Maintenance of Meters	0.0			0.0
765	TD Maintenance of Hydrants		0.0	0.0	0.0
766 Cotal N	TD Maintenance of Miscellaneous Plant Maintenance Expense	13.6 152.9	13.9 156.4	0.3 3.5	2.3 2.3
. Jui I	mineralize Expense	1040	150.7	3.0	<u> </u>
Admini	istrative & General Expenses:				
791	Salaries	0.0	0.0	0.0	0.0
792	Office Supplies	4.4	4.4	0.0	0.6
793	Property Insurance	6.1	6.1	(0.0)	-0.2
794	Injuries and Damages	40.3	49.0	8.7	21.6
795	Pensions, Benefits & PBOP	394.8	394.1	(0.7)	-0.2
797	Regulatory Commission	6.3	22.9	16.6	263.3
798	Outside Services	168.0	171.5	3.5	2.1
799	General Corporate	176.5	179.7	3.2	1.8
	Dues & Membership	3.2	3.2	(0.0)	-0.2
805					
811	Rents Administrative and General Expenses	9.5	9.4	(0.0)	-0.5

		REY WASTEWATER CAN WATER COMPANY A.16-07-00	12		
	CALIFORNIA AMERIC	AN WATER COMPANY A.16-07-00	12		
		TABLE 5-1			
	TAXES O	THER THAN INCOME			
Test Year 20	018 (\$000)	ORA	Cal Am	Cal Am > O	RA
OTTATED	The A VIDE				
OTHER	TAXES Ad Valorem	13.3	13.3	(0.0)	0.0%
	Ad valorem Franchise Taxes	0.0	0.0	0.0	0.0%
	Payroll Taxes	83.4	84.1	0.0	0.0%
	Other	0.1	0.1	(0.0)	-0.2%
	Non-Utility	0.0	0.0	0.0	0.0%
Total Ta	axes Other Than Income, At Proposed Rates	96.8	97.5	0.6	0.7%
Escalation Y	ear 2019 (\$000)	ORA	Cal Am	Cal Am > O	RA
OTHER	TAVES				
0.11	Ad Valorem	13.6	13.6	(0.0)	0.0%
	Franchise Taxes	0.0	0.0	0.0	0.0%
	Payroll Taxes	85.3	86.0	0.7	0.8%
	Other	0.1	0.1	(0.0)	-0.2%
	Non-Utility	0.0	0.0	0.0	0.0%
Total Ta	axes Other Than Income, At Proposed Rates	99.0	99.6	0.6	0.7%

MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002 TABLE 6-1 TAXES BASED ON INCOME - TEST YEAR AT PRESENT RATES Test Year 2018 (\$000) ORA Cal Am Cal Am > ORA Operating Revenue at Present Rates 3,385.5 0.0 (3,385.5) -100.0% Deductions: Operating Exps less uncollectibles 2,765.4 2,974.5 209.1 7.6% Uncollectibles 39.3% 12.2 17.1 4.8 Domestic Production Activity Deduct (14.4)-100.0% 14.4 0.0 296.8 295.5 **Book Depreciation** (1.3)-0.4% Interest Expense 60.7 68.3 7.7 12.6% General Taxes 96.8 97.5 0.6 0.7% Non-deductible Meals 0.0 0.0% (1.3)(1.3)Total Deductions 6.4% Total Deductions for Federal Tax 3,245.0 3,451.5 206.5 Total Deductions for State Tax 3,230.6 3,451.5 220.9 6.8% -2329.0% Taxable Income - State 154.8 (3,451.5) (3,606.4) -2329.0% State Income Tax @ (see below) 13.7 (305.1)(318.8) Less: Amort Deferred State ITC 0.0 0.0 0.0% STATE INCOME TAXES 13.7 (305.1) (318.8)-2329.0% Estimated State tax for 2017 11.3 (4.3)(15.6)-138.1% Taxable Income - Federal 129.2 (3.447.2)(3.576.4)-2769.1% Federal Income Tax @ (See below) 19.4 (517.1)(536.5) -2769.1% Less: Amort Deferred Federal ITC 0.0 0.0 0.0 0.0% FEDERAL INCOME TAX 19.4 (517.1) (536.5)-2769.1% 8.84% 8.84% State Income Tax Rate 0.0% 0.0% Federal Income Tax Rate 15.00% 15.00% 0.0% 0.0% **Total Income Taxes for Revenues at Present Rates** 33.1 (822.2) (855.3) 2586.9%

MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002

TABLE 6-2 TAXES BASED ON INCOME - TEST YEAR AT PROPOSED RATES

t Year 2018 (\$000)	ORA	Cal Am	Cal Am > O	RA
Operating Revenue at Proposed Rates	3,362.4	3,652.9	290.5	8.69
operating revenue at 110posed rates	3,302.1	3,032.7	2,0.3	0.0
Deductions:				
Operating Expenses excluding uncollectibles	2,765.4	2,974.5	209.1	7.6
Uncollectibles	12.2	18.7	6.6	54.1
Domestic Production Activity Deduct	13.0	18.5	5.5	42.4
Book Depreciation	296.8	295.5	(1.3)	-0.4
Interest Expense	60.7	68.3	7.7	12.69
General Taxes	96.8	97.5	0.6	0.7
Non-deductible Meals	(1.3)	(1.3)	0.0	0.0
Total Deductions				
Total Deductions for Federal Tax	3,243.5	3,471.7	228.2	7.0
Total Deductions for State Tax	3,230.5	3,453.2	222.7	6.9
Taxable Income - State	131.9	199.7	67.8	51.4
State Income Tax @ (see below)	11.7	17.7	6.0	51.49
Less: Amort Deferred State ITC	0.0	0.0	0.0	0.0
STATE INCOME TAXES	11.7	17.7	6.0	51.4
Estimated State tax for 2017	11.3	(4.3)		
Taxable Income - Federal	107.6	185.5	77.9	72.4
Federal Income Tax @ (See below)	16.1	27.8	11.7	72.4
Less: Amort Deferred Federal ITC	0.0	0.0	0.0	0.0
FEDERAL INCOME TAX	16.1	27.8	11.7	72.4
State Income Tax Rate	8.84%	8.84%	0.0%	0.0
Federal Income Tax Rate	15.00%	15.00%	0.0%	0.0
Total Income Taxes for Revenues at Proposed Rates	27.8	45.5	17.7	63.6

Am Cal Am > O									
Am Cal Am > O									
Am Cal Am > O	UTILITY PLANT IN SERVICE Test Year 2018 (\$000) ORA Cal Am Cal Am ORA								
	RA								
(0.5)	0.0								
5.3 (0.5) 2.1 0.0	0.0								
2.1 0.0	0.0								
3.9 0.0	0.0								
0.0	0.0								
0.0	0.0								
3.1 0.0	0.0								
0.0	-100.0								
0.0	-300.0								
0.0	0.0								
0.4 (0.5)	0.0								
1% 0.0%	0.0								
0.5)	0.0								
Am Cal Am > O	RA								
9.4 (0.5)	0.0								
0.0	0.0								
5.9 0.0	0.0								
0.0	0.0								
0.0	0.0								
3.4 0.0	0.0								
0.0	-300.0								
0.0	-150.0								
0.0)	0.0								
2.8 252.9	1.4								
1% 0.0%	0.0								
0.4 (0.5)	0.0								

MONTEREY \ CALIFORNIA AMERICAN W	WASTEWATER VATER COMPANY A 16-07-00	02						
CALIFORNIA AIVIERICAIV	VATER COMI ANT A.10-07-00	02						
TAB	LE 8-1							
DEPRECIATION RESERVE & EXPENSE								
est Year 2018 (\$000)	ORA	Cal Am	Cal Am > O	RA				
Depreciation Reserve - Beginning of Year	9,129.5	9,129.5	0.0	0.0				
Annual Accruals including Contribution Depreciation	392.2	392.2	(0.0)	0.0				
Retirements/Debits to Depreciation	8.9	8.9	0.0	0.0				
(Salvage) Cost of Removal	(3.7)	(3.7)	0.0	0.0				
Depreciation Reserve Adjustment	0.0	0.0	0.0	0.0				
Net Acrual	379.5	379.5	(0.0)	0.0				
Depreciation Reserve - End of Year	9,509.1	9,509.1	(0.0)	0.0				
Depreciation Reserve Weighting Factor (6-Year Average)	47.62%	47.62%	0.0%	0.0				
Weighted Average Depreciation Reserve	9,310.3	9,310.3	0.0	0.0				
Deprec. expense related to CIAC	147.3	147.3	0.0	0.0				
Allocated GO Depreciation Expense	51.9	50.7	(1.3)	-2.5				
Deprec. expense for summary of earnings calc.	296.8	295.5	(1.3)	-0.4				
scalation Year 2019 (\$000)	ORA	Cal Am	Cal Am > O	RA				
Depreciation Reserve - Beginning of Year	9,509.1	9,509.1	(0.0)	0.0				
Annual Accruals including Contribution Depreciation	397.9	397.9	(0.0)	0.0				
Retirements/Debits to Depreciation	5.9	5.9	0.0	0.0				
Salvage/Cost of Removal	(3.7)	(3.7)	0.0	0.0				
Depreciation Reserve Adjustment	0.0	0.0	0.0	0.0				
Net Acrual	388.3	388.3	(0.0)	0.0				
Depreciation Reserve - End of Year	9,897.4	9,897.4	(0.0)	0.0				
Depreciation Reserve Weighting Factor (6-Year Average)	47.62%	47.62%	0.0%	0.0				
Weighted Average Depreciation Reserve	9,694.0	9,694.0	(0.0)	0.0				
Deprec. expense related to CIAC	147.3	147.3	0.0	0.0				
Allocated GO Depreciation Expense	59.3	57.8	(1.5)	-2.5				
Lateral Go Depreciation Expense	309.8	308.4	-147.0%	-0.5				

	MONTEREY WASTEWATER CALIFORNIA AMERICAN WATER COMPANY A.16-07-002							
TABLE 9 WEIGHTED AVERAGE RAT								
WEIGHTED AVERAGE KAT	E DASE - TEST TEAK							
Fest Year 2018 (\$000)	ORA	Cal Am	Cal Am > C	ORA				
Weighted Average Plant In Service including advances for construction	17,760.2	17,759.7	(0.5)	0.0%				
Additions to Rate Base:								
Materials and Supplies	44.1	45.1	1.0	2.3%				
Working Cash, Operational	0.0	0.0	0.0	0.0%				
Working Cash, Lead Lag	67.6	312.4	244.7	361.99				
Total Additions to Rate Base	111.7	357.4	245.7	220.19				
Deductions from Rate Base:								
Weighted Average Depreciation Reserve	(9,310.3)	(9,310.3)	(0.0)	0.0%				
Advances for Construction	0.0	0.0	0.0	0.0%				
Unamortized Advances (20-Year Amortization)	0.0	0.0	0.0	0.09				
Contribution In Aid of Contruction (Including Def Rev on CAC)	(5,944.0)	(5,944.0)	0.0	0.09				
Unamortized Contribution (20-Year Amortization)	0.0	0.0	0.0	0.09				
Accumulated Deferred Federal Income Taxes	(531.5)	(531.4)	0.1	0.09				
Accumulated Deferred State Income Taxes	(142.3)	(142.3)	0.0	0.0%				
Total Deductions from Rate Base	(15,928.0)	(15,927.9)	0.1	0.0%				
Weighted Average Rate Base	1,943.9	2,189.3	245.3	12.6%				
Interest Calculation (for Tax Deductions):								
Weighted Avg. Rate Base less customer deposits in Working Cash	1,943.9	2,189.3	245.3	12.6%				
Weighted Cost of Debt	3.12%	3.12%	0.0%	0.0%				
Interest Expense	60.7	68.3	7.7	12.6%				
Required return after tax (in \$)								
Weighted Cost of Capital	8.41%	8.41%	0.0%	0.0%				
Required Return	163.5	184.1	20.6	12.6%				

CALIFORNIA AMERICAN WATI	ER COMPANY A.16-07-0	02		
TABLE 9	1.2			
WEIGHTED AVERAGE RATE B		AR		
lation Year 2019 (\$000)	ORA	Cal Am	Cal Am > C	ORA
Weighted Average Plant In Service including advances for construction	18,019.9	18,019.4	(0.5)	0.0
Additions to Rate Base:				
Materials and Supplies	45.4	46.4	1.0	2.
Working Cash, Operational	0.0	0.0	0.0	0.0
Working Cash, Lead Lag	75.1	324.3	249.2	332.
Total Additions to Rate Base	120.5	370.7	250.3	207.
Deductions from Rate Base:				
Weighted Average Depreciation Reserve	(9,694.0)	(9,694.0)	0.0	0.
Advances for Construction	0.0	0.0	0.0	0.
Unamortized Advances (20-Year Amortization)	0.0	0.0	0.0	0.
Contribution In Aid of Contruction (Including Def Rev on CAC)	(5,796.6)	(5,796.6)	0.0	0.
Unamortized Contribution (20-Year Amortization)	0.0	0.0	0.0	0.
Accumulated Deferred Federal Income Taxes	(534.3)	(534.3)	0.1	0.
Accumulated Deferred State Income Taxes	(136.3)	(136.3)	0.0	0.
Total Deductions from Rate Base	(16,161.3)	(16,161.2)	0.1	0.0
Weighted Average Rate Base	1,979.1	2,228.9	249.9	12.
Interest Calculation (for Tax Deductions):				
Weighted Avg. Rate Base less customer deposits in Working Cash	1,979.1	2,228.9	249.9	12.0
Weighted Cost of Debt	3.12%	3.12%	0.0%	0.
Interest Expense	61.7	69.5	7.8	12.
Required return after tax (in \$)				
Weighted Cost of Capital	8.41%	8.41%	0.0%	0.
Required Return	166.4	187.5	21.0	12.